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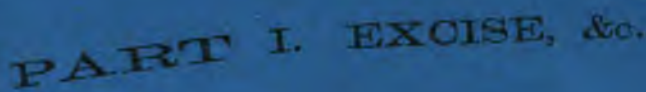
CANADA - Internal Revenue Dept.
Report.

1903 part 1

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DOMINION OF CANADA

1903



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1903

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3-4 EDWARD VII.

SESSIONAL PAPER No. 12

A. 1904

REPORT, RETURNS AND STATISTICS
OF THE
INLAND REVENUES

OF THE
DOMINION OF CANADA

FOR THE FISCAL YEAR ENDED JUNE 30

1903

PART I. EXCISE, &c.

PRINTED BY ORDER OF PARLIAMENT



OTTAWA

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EXCELLENT MAJESTY

1903

[No. 12—1903.]

Can Dec 10.45.5



To His Excellency the Right Honourable The Earl of Minto, Governor-General of Canada, &c., &c.

MAY IT PLEASE YOUR EXCELLENCY :

I have the honour to transmit to Your Excellency the RETURNS AND STATISTICS of Inland Revenues of the Dominion of Canada, for the Fiscal Year ended June 30, 1903, as prepared and laid before me by the Deputy Minister of Inland Revenue.

All of which respectfully submitted.

M. E. BERNIER,
Minister of Inland Revenue.

STATISTICS (APPENDIX A.)

EXCISE.

	Spirits.	Malt.	Malt Liquor.	Manufactured Tobacco.	Raw Leaf Tobacco.	Canada Twist Tobacco.	Cigars.	Petroleum.	Bonded Manufactures.	Acetic Acid.	Methylated Spirits.
	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge	Pge
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36	{	Amount due from each Lessee or Purchaser, July 1, 1902	} 110 to 115
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		" remaining due by each Lessee or Purchaser on June 30, 1903.....	

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	Page.	Page.	Page.	Page.	Page.	Page.	Page.
SALARIES.							
Paid to each Officer employed in collecting Revenue....							
SUPERANNUATION.							
How much deducted from each Officer's salary.....							
INSURANCE FEES.							
How much deducted from each Officer's salary.....	138	116	135	141	145	149	135
RETIREMENT.							
How much deducted from each Officer's salary.....							
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REPORT

OF THE

DEPUTY MINISTER OF INLAND REVENUE

To the Honourable M. E. BERNIER,
Minister of Inland Revenue.

SIR,—Herewith I have the honour to submit statements of the Inland Revenues collected by this department during the fiscal year ended June 30, 1903, with the usual information as to the cost of collection and statistics respecting the sources whence these revenues were derived.

The following summary comparison shows the accrued revenue for the years ended June 30, 1899, 1900, 1901, 1902 and 1903, respectively :—

	1899.	1900.	1901.	1902.	1903.
	\$	\$	\$	\$	\$
* Excise	9,722,967	9,981,950	10,423,865	11,257,485	12,190,123
Public Works	5,090	5,366	4,805	4,749	4,901
Culling Timber	10,624	8,155	3,271		
Weights and Measures, Gas and Law Stamps	73,499	78,510	81,987	88,198	109,535
Electric Light	11,520	14,452	15,568	21,062	23,895
Other Revenues	642	643	537	592	610
Methylated Spirits			73,675	66,785	72,269
Totals	9,824,342	10,039,076	10,608,708	11,438,871	12,401,333

* 1899 and 1900 include Methylated Spirits.

The increase over last fiscal year being \$962,462.

DETAILS of Excise Revenue accrued during the undermentioned years.

	1	2	3	4	5
	1899.	1900.	1901.	1902.	1903.
	\$	\$	\$	\$	\$
Spirits.....	4,609,619	4,821,218	5,180,775	5,620,613	6,162,827
Malt Liquor.....	6,807	7,174	6,569	6,970	9,485
Malt.....	849,468	910,537	977,330	1,077,809	1,020,623
Tobacco.....	3,320,168	3,281,640	3,337,848	3,563,578	3,904,617
Cigars.....	781,319	825,643	837,434	897,360	998,495
* Petroleum and Acetic Acid.....	46,060	5,505	8,910	8,862	6,128
Manufactures in bond.....	49,572	30,192	44,242	45,306	45,024
Seizures.....	10,713	6,071	1,292	1,567	2,830
Other receipts.....	24,192	34,132	29,465	35,419	40,094
† Methylated Spirits.....	25,049	9,838	73,675	66,785	72,269
Totals.....	9,722,967	9,931,950	10,497,540	11,324,269	12,262,392

* Petroleum for 1899 and 1900. Acetic Acid for 1901, 1902 and 1903.

† Years 1899 and 1900 show only the net revenue over expenditure, and 1901, 1902 and 1903 represents the gross revenue.

The quantity of spirits produced during the year was 4,063,603 proof gallons, as compared with 3,234,147 proof gallons produced in the previous fiscal year. The raw material used in its production being as follows:—

	Lbs.
Malt.....	4,435,316
Indian corn.....	49,515,912
Rye.....	12,035,017
Wheat.....	2,036,962
Oats.....	475,602
Molasses.....	1,514,687

The transaction of the several distilleries will be found stated in detail in Appendix A (Statement No. 3), pages 64 and 65.

	Proof Galls.
There were on July 1, 1902, in process of manufacture.....	141,783
Manufactured during the year.....	4,063,603
Returned to distilleries for re-distillation—Duty paid. 538	
“ “ “ In bond.. 870,231	
	870,769
Received into distilleries from other sources—Duty paid....	6,163
“ “ “ In bond.....	177
Total.....	5,082,495

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This was disposed of as follows :—

	Proof Gallons.
Placed in warehouse under crown lock	4,953,575
Fusel-oil written off	10,295
Deficiency arising from rectification	1,019
Remaining in process of manufacture, June 30, 1903, by actual stock taking	117,603
Written off	3

Total... 5,082,495

The following statement shows the warehousing transactions in spirits during the year ended June 30, 1903, and the four preceding years :—

Fiscal Years.	1 In Warehouse at be- ginning of year.	2 Warehoused during the year. Ex-dis- tillery.	3 Otherwise Ware- housed.	4 Taken for consump- tion.	5 Exported.	6 Used in Bonded Fac- tories.	7 Otherwise accounted for.	8 For Re-Distillation.	9 In Warehouse at end of year.
	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.	Pf. Galls.
1898-9	11,260,036	3,914,094	145,805	2,404,599	120,161	360,876	138,300	475,007	11,820,992
1899-1900 ..	11,820,992	3,113,001	135,196	2,523,576	138,637	345,312	131,222	470,315	11,460,127
1900-1901 ...	11,460,127	3,067,919	155,295	2,707,919	148,154	352,705	212,516	408,477	10,853,570
1901-1902	10,853,570	3,668,286	187,827	2,933,183	151,799	360,235	231,641	469,417	10,563,408
Totals.....	45,394,725	13,763,300	624,123	10,569,277	558,751	1,419,128	713,679	1,823,216	44,698,097
Annual aver- age of four years ended June 30, 1902	11,348,681	3,440,825	156,031	2,642,319	139,688	354,782	178,420	455,804	11,174,524
1902-3	10,563,408	4,953,575	228,601	3,207,748	157,666	418,631	306,220	870,231	10,785,088

The quantities exported being as follows :—

	Proof Gallons.
1898-9	120,161
1899-1900	138,637
1900-1901	148,154
1901-1902	151,799
1902-1903	157,666

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The following statement exhibits the entire quantities upon which duties were collected during the several years recited therein. The total column will be found to accord with the figures shown in Financial Statement No. 13, page 23 :—

Fiscal Years.	CANADIAN SPIRITS.		Imported Spirits used in Bonded Fac- tories. Paid difference between Customs and Excise Duty.	Total quantities upon which duty was collected.	Memorandum of Revenue accrued including License Fees.
	Paid duty Ex-distillery.	Paid duty Ex-warehouse.			
	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	Pf. Gallons.	\$
1898-9	5,571	2,404,599	137,825	2,547,995	4,609,619
1899-1900	493	2,523,576	134,969	2,659,038	4,821,218
1900-1901	914	2,707,919	155,117	2,863,950	5,180,775
1901-1902	2,488	2,933,183	187,759	3,123,430	5,620,613
Totals.. . . .	9,466	10,569,277	615,670	11,194,413	20,232,225
Annual average of four years ended June 30, 1902.....	2,367	2,642,319	153,917	2,798,603	5,058,056
1902-1903	1,019	2,979,268	228,480	3,208,767	6,162,827

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MALT :

The following statement shows the transactions in malt during the year 1902-1903, and the four preceding years :—

Fiscal Years.	1 In Warehouse at beginning of year.	2 Manufactured during the year.	3 Increase by absorption.	4 Taken for con- sumption.	5 Exported.	6 Otherwise ac- counted for.	7 In Warehouse at end of year.	8 Memorandum of Revenue accrued, in- cluding Li- cense Fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1898-99..	16,576,546	61,020,839 } *2,387,782 }	552,863	56,212,822	301,774	2,240,747	21,782,187	849,468
1899-1900.. ...	21,782,187	61,497,029 } *2,786,630 }	730,799	60,284,064	327,950	1,663,296	24,521,335	910,538
1900-1901.....	24,521,335	64,095,899 } *3,565,270 }	807,838	64,723,616	310,000	1,882,070	26,074,656	977,330
1901-02..	26,074,656	72,870,605 } *3,600,214 }	835,511	71,440,519	369,230	1,314,308	30,256,929	1,077,809
Totals.	88,954,724	259,484,372 } *12,339,896 }	2,926,511	252,661,021	1,308,954	7,100,421	102,635,107	3,815,145
Annual aver- age of four years ended June 30, 1902	22,238,681	64,871,093 } *3,084,974 }	731,628	63,165,255	327,239	1,775,105	25,658,777	953,786
1902-1903.....	30,256,929	66,492,160 } *3,596,116 }	739,592	67,608,157	287,040	1,735,390	31,454,210	1,020,623

* Imported.

TOBACCO :

The following Statement shows the transactions during the Fiscal Years ended June 30, 1899, 1900, 1901, 1902 and 1903 respectively, in Tobacco, Snuff and Cigarettes.

Fiscal Years.	1	2	3	4	5	6	7	8	9	10
	In Warehouse, July 1.	Manufac- tured during the year.	Taken for con- sumption.	Exported.	Otherwise accounted for.	In Warehouse, June 30.	Raw Leaf taken for con- sumption.	Canadian Twist taken for con- sumption.	Total Tobacco taken for con- sumption.	Duty collected thereon, in- cluding License fees.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1898-99.....	1,593,242	10,358,434	10,166,084	136,431	25,967	1,623,194	10,239,863	84,115	20,490,062	3,320,168
1899-1900.....	1,623,194	11,146,278	11,106,124	170,185	60,106	1,432,998	9,352,535	58,914	20,517,573	3,281,639
1900-1901.....	1,432,998	11,943,805	11,636,900	392,614	49,285	1,298,004	9,848,804	57,597	21,543,301	3,337,848
1901-1902.....	1,298,004	12,054,467	11,900,054	222,355	53,193	1,176,869	10,704,962	72,286	22,677,302	3,563,578
Totals.....	5,947,438	45,502,924	44,809,162	921,585	138,550	5,531,065	40,146,164	272,912	85,228,238	13,503,233
Average for four years ended June 30, 1902.....	1,486,860	11,375,731	11,202,291	230,396	47,138	1,382,766	10,036,541	68,228	21,307,059	3,375,808
1902-1903.....	1,176,869	13,371,321	12,983,986	141,209	79,923	1,343,063	11,615,963	53,256	24,653,214	3,904,617

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CIGARS:

The following statement shows the transactions in Cigars during the fiscal year ended June 30, 1903, and the four preceding years:—

Fiscal Years.	1	2	3	4	5	6	7	8
	In Warehouse July 1.	Manufac- tured during the Year.	Assesment to bring pro- duction up to Standard.	Taken for Consumption.	Exported.	Otherwise accounted for.	In Warehouse June 30.	Memorandum of Revenue accrued includ- ing License Fees.
	No.	No.	No.	No.	No.	No.	No.	\$
1898-99	11,640,355	138,134,122	9,106	128,919,098	88,250	.....	15,776,235	781,319
1899-1900	15,776,235	139,389,477	8,430	138,041,707	189,975	17,300	16,925,160	825,643
1900-1901	16,925,160	141,430,454	7,660	141,096,889	168,450	59,500	17,048,435	837,424
1901-1902	17,048,435	156,686,795	4,096	151,780,516	123,845	7,150	21,822,815	897,360
Totals,	61,390,185	570,640,848	29,292	559,838,210	565,520	83,950	71,572,645	3,341,756
Annual average of four years ended June 30, 1902	15,347,546	142,660,212	7,323	139,959,552	141,380	20,968	17,893,161	835,439
1902-1903	21,822,815	171,996,232	84,875	168,290,422	190,920	662,450	24,760,130	998,495

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The revenue derived from goods manufactured in bond during the past five years has been as follows :—

1898-99.....	\$ 33,494
1899-1900	30,192
1900-1901.....	44,242
1901-1902.....	45,306
1902-1903.....	45,024

ACETIC ACID :

The revenue derived from acetic acid during the last five years has been as follows :—

1898-99.....	\$ 16,078
1899-1900.....	9,647
1900-1901.....	8,910
1901-1902.....	8,862
1902-1903.....	6,128

INSPECTION OF PETROLEUM :

The quantity of Canadian Petroleum and Naphtha inspected during the year was as follows :—

	Gallons.
Petroleum.....	7,784,180
Naphtha.....	831,712
Total.....	8,615,892

PUBLIC WORKS :

The revenue accrued from this source was as follows :—

	1901-1902.	1902-1903.
Hydraulic and other rents.....	\$ 3,679 00	\$ 3,654 00
Minor public works.....	1,070 00	1,247 50

WEIGHTS AND MEASURES, GAS AND ELECTRIC LIGHT :

The usual special reports in relation to these services have been prepared, containing full statistical information.

The aggregate revenue accrued from these services was \$113,294.60.

The cost of the three services being \$121,575.02.

PREVENTION OF ADULTERATION OF FOOD AND AGRICULTURAL FERTILIZERS :

The usual supplementary report in relation to this service will be submitted containing details of the work done and the report of the analysts.

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METHYLATED SPIRITS:

The quantity of methylated spirits manufactured during the year, was 92,242 proof gallons; 94,187 gallons were sold. A statement of details appears on pages 62 and 105.

Appendix B contains, as usual, the details concerning illicit stills seized during the year.

Appendix C shows the amount of Excise Revenue collected at each out-office and under various headings, separately.

I have the honour to be, sir,

Your obedient servant,

W. J. GERALD,
Deputy Minister.

OTTAWA, August 18, 1903.

APPENDIX A

TABLE showing the Annual Consumption per head of the undermentioned articles paying Excise and Customs Duties, and the Revenue per head derived annually.

YEARS.	DOMINION OF CANADA.									
	Quantity.					Duty.				
	Spirita.	Beer.	Wine.	Tobacco.	Petroleum.	Spirita.	Beer.	Wine.	Tobacco.	Petroleum.
	Galls.	Galls.	Galls.	Lbs.	Galls.	\$	\$	\$	\$	\$
1866 ..	1 124	2 290	115	1 755	575	761	092	037	193	041
1870 ..	1 434	2 163	195	2 190	1 103	962	085	049	259	061
1871 ..	1 578	2 490	259	2 052	1 591	1 059	096	056	336	077
1872 ..	1 723	2 774	257	2 481	1 302	1 160	108	070	422	076
1873 ..	1 682	3 188	238	1 999	1 387	1 135	120	066	350	084
1874 ..	1 994	3 012	288	2 566	1 618	1 363	119	086	442	103
1875 ..	1 394	3 091	149	1 995	1 589	1 127	114	069	428	098
1876 ..	1 204	2 454	177	2 316	1 360	1 182	098	075	513	106
1877 ..	975	2 322	096	2 051	1 103	949	109	057	446	084
1878 ..	960	2 169	096	1 976	.....	927	147	052	439	.....
1879 ..	1 131	2 209	104	1 954	.....	1 005	125	057	449	.....
1880 ..	715	2 248	077	1 936	.....	772	081	055	428	.....
1881 ..	922	2 293	099	2 035	.....	990	081	073	443	.....
1882 ..	1 009	2 747	120	2 150	.....	1 084	098	092	485	.....
1883 ..	1 090	2 882	135	2 280	.....	1 186	103	097	473	.....
1884 ..	998	2 924	117	2 476	.....	1 074	104	082	365	.....
1885 ..	1 126	2 639	109	2 623	.....	1 198	111	074	393	.....
1886 ..	711	2 839	110	2 052	.....	1 007	091	074	502	.....
1887 ..	746	3 084	095	2 062	.....	1 045	100	066	514	.....
1888 ..	645	3 247	094	2 093	.....	944	110	066	509	.....
1889 ..	776	3 263	097	1 153	.....	1 107	114	068	529	.....
1890 ..	883	3 360	104	2 143	.....	1 257	121	072	539	.....
1891 ..	745	3 790	111	2 292	.....	1 094	137	080	590	.....
1892 ..	701	3 516	101	2 291	.....	1 156	211	075	680	.....
1893 ..	740	3 485	094	2 314	.....	1 235	218	070	691	.....
1894 ..	742	3 722	089	2 264	.....	1 235	205	060	683	.....
1895 ..	666	3 471	090	2 163	.....	1 124	161	056	645	.....
1896 ..	623	3 528	070	2 120	.....	1 159	164	047	639	.....
1897 ..	723	3 469	084	2 243	.....	1 341	213	041	671	.....
1898 ..	536	3 808	082	2 358	.....	1 306	126	041	615	.....
1899 ..	661	3 995	086	2 174	.....	1 367	174	045	841	.....
1900 ..	701	4 364	085	2 300	.....	1 455	185	044	853	.....
1901 ..	765	4 737	100	2 404	.....	1 593	198	048	875	.....
1902 ..	796	5 102	090	2 404	.....	1 653	214	048	915	.....
1903 ..	870	4 712	096	2 548	1 812	205	051	992
Average	974	3 182	123	2 178	1 135	135	034	547

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APPENDIX B
STATEMENT of Seizures of Illicit Manufactures for Fiscal Year ended June 30, 1903.

Divisions.	Number.	Dates.	Names.	Residences.	Schedule Value.	Remarks.
Brantford	46	Aug. 21, 1902.	Albert Smith.....	Cornell P.O., Ont.....	\$ cts.	
Montreal.....	1,077	July 24, 1902.	P. Robidoux and C. Benoit	Montreal, P.Q.....	10 00	Fined \$100, which he could not pay, and was consequently put in jail.
"	1,078	Aug. 28, 1902.	J. Leroux.....	"	58 00	Fined \$100 each imposed and paid.
"	1,079	Jan. 3, 1903.	P. Dansereau.....	"	10 30	"
"	1,082	May 1, 1903.	J. B. Barrette and M. Legault.....	"	27 20	which was paid.
"	1,083	June 23, 1903.	Jos. Rapin.....	"	28 70	Fine of \$100 each imposed and paid.
Quebec.....	524	July 18, 1902.	R. Poulin.....	"	23 40	"
"	525	Jan. 21, 1903.	F. Dupuis.....	St. Méthode, P.Q.....	5 00	
"	526	Mar. 4, 1903.	C. Thibault.....	Quebec.....	125 00	
"	527	" 12, 1903.	Eug. Nadeau.....	St. Syabec, P.Q.....	8 30	
"	528	May 15, 1903.	A. Petitclerc.....	St. Romuald, P.Q.....	20 00	
"	529	" 15, 1903.	A. Groleau.....	Notre-Dame des Anges.....	2 50	
S ^t . Hyacinthe.....	77	July 17, 1902.	E. Boivert.....	"	1 50	
St. John, N.B.....	105	Jan. 30, 1903.	O. Folsom.....	Notre-Dame de Pierreville.	5 00	
Pictou	103	July 14, 1902.	D. McDonald and D. Gillies.....	Carleton, N.B.....	25 00	Voluntary payment of \$100 issued.
"	104	Dec. 23, 1902.	John Chisholm.....	Doctors Brook.....	20 00	Sentenced to pay \$100 fine or six months in jail.
				Pinkietown.....	12 00	Fine of \$100 imposed and paid.

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 16, 1903.

APPENDIX C.
STATEMENT showing the amount of Excise and other Revenues collected at each of the undermentioned Out-Offices during the Fiscal Year ended June 30, 1903.

Divisions.	Out-Offices	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufac- tures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cta.	\$ cta.	\$ cta.	\$ cta.	\$ cta.	\$ cta.	\$ cta.	\$ cta.	\$ cta.	\$ cta.
Belleville	Deseronto		1,925 06			1,827 50					3,752 56
	Pictou		2,052 41								2,052 41
	Trenton		7,053 37								7,053 37
Brantford	Embro									5 00	5 00
	Ingersoll	150 00				551 30	1,955 70		92 93	10 00	2,759 93
	Norwich	50 00						1,870 14	600 00	10 00	2,530 14
	Paris									10 00	10 00
	Port Dover	50 00							357 86	5 00	827 03
	Port Rowan							414 17		5 00	5 00
Guelph	Simcoe									5 00	5 00
	Tilsonburg	100 00			2,030 25					10 00	2,140 25
	Woodstock	145 00	2,935 79		2,114 69	651 00	1,821 00		2,280 27	10 00	9,970 75
	Berlin	570 00	40,921 48		10,133 70	9,062 13	17,296 87			25 00	78,008 18
	Galt	450 00			682 71	982 80	2,868 27			25 00	5,008 78
	New Hamburg	50 00			3,485 00					10 00	3,525 00
Hamilton	Preston	250 00			3,528 62	811 80	2,613 90			20 00	7,224 32
	Salem	50 00									50 00
	Waterloo	575 00	496,903 12		25,151 85	1,596 80	6,168 75		5,871 20	25 00	536,231 72
	Dundas	200 00			42,226 30						42,423 30
	Greensville	150 00			8,882 67						9,032 67
	Napance	40 00	10,655 35			1,539 00				35 00	12,289 35
Kingston	Alvinston									5 00	5 00
	Aylmer									10 00	10 00
	Dutton									10 00	10 00
	Forest									10 00	10 00
	Glencoe									10 00	10 00
	Lucan									10 00	10 00
London	Parkhill									10 00	10 00
	Petrolia	21 00	5,697 75							25 00	5,743 75
	Sarnia	186 00	26,884 53		276 00	12,086 10	205 50		59 75	10 00	39,707 87
	St. Thomas	220 00	2,635 39		78 00	3,001 60	10,218 30			25 00	16,178 29
	Strathroy	120 00	2,553 98		4,593 00				231 10	10 00	7,508 08
	Watford									5 00	5 00
	West Lorne									5 00	5 00

REPORT OF THE DEPUTY MINISTER

xi

SESSIONAL PAPER No. 12

Owen Sound	Collingwood	1,948 54	20,224 14	754 20	22,278 88
	Kinardine	1,318 05	3,702 50		10 00
	Meaford		189 40		5,060 55
	Walkerton	5,618 92		754 20	6,757 53
	Arnprior	8,939 21			9,004 21
	Eganville	1,869 22	2,563 00		4,462 22
	Carleton Place	196 71			215 71
	North Bay	9,573 59			9,603 59
	Pembroke	8,948 07	10,056 23	779 45	19,943 75
	Renfrew	7,057 48			7,117 48
	Sturgeon Falls	7,514 23		60 00	7,604 23
	Sudbury	11,725 07			11,760 07
	Cobourg	7,555 24			7,640 24
	Lindsay	656 40			766 40
	Port Hope	7,149 35			10,119 23
	Port Arthur	2,699 88			3,440 86
	Prescott	3,420 56			16,445 40
	Brookville	6,240 63	1,017 42	3,859 80	5,022 08
	Gananoque	4,972 08			5 00
	Beamsville				2,005 89
	Dunnville	1,400 08	111 36	330 45	50 00
	Fort Erie				50 00
	Grimsby				10 00
	Humberstone		88 20	325 20	488 40
	Merriton				10 00
	Niagara				10 00
	Niagara Falls				40 00
	Port Colborne		262 20	937 95	1,325 15
	Port Dalhousie	4,224 00			4,324 00
	Queenston				10 00
	Thorold				10 00
	Welland	1,215 05	75 20	306 00	25 00
	Goderich	1,366 76			1,696 86
	Listowel		841 10	3,330 00	3,456 76
	Palmerston	3,134 25			7,639 39
	St. Mary's	32,543 08	1,732 52		32,788 08
	Barrie	3,951 42		292 80	4,891 95
	Hornby	3,262 50			4,444 22
	Orillia	738 00			3,362 50
	Sault Ste. Marie	5,407 50	6,097 90	1,473 30	883 00
	Chatham	594 00	980 90	3,598 97	26,706 39
	Kingsville		2,779 55		33,084 32
	Leamington		10,312 45	2,844 45	2,839 55
	Berthierville				10 00
	L'Epiphanie		224 38	4,802 55	8,241 08
	St. Jérôme		3,019 70	7,595 23	5,141 83
	Ste. Thérèse				45,682 15
	Valleyfield			156 00	467 60
	Gaspé		475 00		30,481 20
	Paspébiac		222 50		1,736 41
	Fraserville				242 50
					8,241 99

STATEMENT showing the amount of Excise and other Revenues collected at each of the undermentioned Out-Offices during the Fiscal Year ended June 30, 1903—*Concluded.*

Divisions.	Out-Offices.	Licenses.	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Manufactures in Bond.	Other Receipts.	Electric Light Inspection Fees.	Totals.
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
St. John	Sherbrooke...	285 00				210,407 06	18,984 42				229,397 08
	St. Hyacinthe...	100 00	37,122 00								37,222 00
	St. John, Que.	135 00	37,140 03					4,297 17	601 55		42,178 75
	Victoriaville...	75 00	26,546 24								26,621 24
	Campobello...	20 00	595 97								615 97
	Chatham...	20 00				8,643 00				10 00	8,673 00
	Claire...	20 00	980 11								1,000 11
	Fredericton...	20 00				16,069 75			4 00	10 00	16,123 75
	Moncton...	40 00				13,428 99			1 00	25 00	13,494 99
	Newcastle...	20 00				3,421 50				5 00	3,446 50
Halifax	Sackville...	20 00				2,609 00				10 00	2,639 00
	Sussex...	20 00				2,571 25				10 00	2,591 25
	St. Stephens...	20 00				3,378 75			8 00	10 00	3,416 75
	Woodsrock...	40 00	1,051 97			232 50				15 00	1,342 47
	Am. est.	20 00	2,255 78			1,385 00					3,660 78
	Truro...	20 00				11,925 50					11,945 50
	Yarmouth...	135 00				6,936 70	539 80			10 00	7,641 50
	Sydney...	80 00	929 59			52 25			1 00	25 00	1,087 84
	Brandon...	285 00	40,959 76		1,749 00	5,113 95	4,951 50			25 00	53,064 21
	Carman...									5 00	5 00
Pictou	Fort Francis...		956 76								956 76
	Gretna...	20 00	3,747 34			350 00					4,117 34
	Morden...	20 00	5,813 58								5,843 58
	Neepawa...	40 00	27,296 58							10 00	27,346 58
	Portage la Prairie...	70 00	767 64		1,125 00	2,296 61				25 00	29,048 19
	Prince Albert...	80 00	21,024 46		108 48	264 88				5 00	23,232 52
	Rat Portage...	10 00	1,158 45			2,490 00				25 00	23,717 94
	Regina...	20 00	4,454 70							10 00	4,484 70
	Saskatoon...	330 00	6,031 31							10 00	6,061 31
	Edmonton...	95 00	17,450 07		2,322 80	4,892 10	1,206 75			10 00	26,211 72
Calgary	Lethbridge...	20 00	920 82		1,416 41	1,479 75				10 00	3,821 84
	Pincher Creek...	40 00	4,523 45								4,563 45
	Wetaskiwin...	50 00									140 00
Vancouver	Atlin...										

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	1902-03	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11
Victoria.....	12,265 50	12,265 50	12,265 50	12,265 50	12,265 50	12,265 50	12,265 50	12,265 50	12,265 50
Nanaimo.....	320 00	320 00	320 00	320 00	320 00	320 00	320 00	320 00	320 00
Ladysmith.....	10 00	10 00	10 00	10 00	10 00	10 00	10 00	10 00	10 00
Ymir.....	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
Vermon.....	32 50	32 50	32 50	32 50	32 50	32 50	32 50	32 50	32 50
Trail.....	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
Sandon.....	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
Rosland.....	265 00	265 00	265 00	265 00	265 00	265 00	265 00	265 00	265 00
Revelstoke.....	240 00	240 00	240 00	240 00	240 00	240 00	240 00	240 00	240 00
Phoenix.....	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
New Westminster.....	220 00	220 00	220 00	220 00	220 00	220 00	220 00	220 00	220 00
Nelson.....	360 00	360 00	360 00	360 00	360 00	360 00	360 00	360 00	360 00
Morisey.....	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00
Kelowna.....	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00	85 00
Kaslo.....	90 00	90 00	90 00	90 00	90 00	90 00	90 00	90 00	90 00
Kamloops.....	125 00	125 00	125 00	125 00	125 00	125 00	125 00	125 00	125 00
Greenwood.....	120 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00
Grand Forks.....	120 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00	120 00
Golden.....	20 00	20 00	20 00	20 00	20 00	20 00	20 00	20 00	20 00
Prince George.....	145 00	145 00	145 00	145 00	145 00	145 00	145 00	145 00	145 00
Totals.....	12,265 50	1,136,319 33	402,270 47	114,025 05	6,581 48	16,783 16	1,075 00	1,901,878 01	15,358 11

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

FINANCIAL RETURNS, 1902-1903

SESSIONAL PAPER No. 12

Dr.

No. 1.—GENERAL REVENUES ACCOUNT, 1902-1903.

Cr.

Memo of Refunds deducted below.	Amounts deposited to the credit of the Receiver General.	Abatements.	Balances due June 30, 1903.	Totals.	SERVICES.	Revenues of previous years not collected July 1, 1903.	Revenues accrued 1902-1903.	Totals.
[\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
246,500 12	12,190,946 66	.....	14,628 44	12,205,575 10	Excise and Seizures, per Statement No. 3	15,452 28	12,190,122 82	12,205,575 10
100 00	3,584 00	20 00	27,850 17	31,454 17	Hydraulic and other rents, per Statement No. 5.	27,800 17	3,654 00	31,454 17
.....	1,239 50	.....	12,398 41	13,637 91	Minor Public Works, per Statement No. 6	12,390 41	1,247 50	13,637 91
.....	64,327 65	.....	92 72	64,420 37	Weights and Measures, per Statements Nos. 19 (A) and 19 (B)	180 32	64,240 05	64,420 37
.....	25,159 80	.....	.....	25,159 80	Gas Inspection, per Statement No. 21 .....	.....	25,159 80	25,159 80
15 00	23,894 75	.....	.....	23,894 75	Electric Light Inspection, per Statement No. 23 .....	.....	23,894 75	23,894 75
.....	20,135 10	.....	.....	20,135 10	Law Stamps, per Statements Nos. 10 and 18. ....	.....	20,135 10	20,135 10
.....	.....	.....	45 04	45 04	Bill Stamps, per Statement No. 9	45 04	.....	45 04
.....	610 50	.....	.....	610 50	Sundry Minor Revenues, per Statement No. 11. ....	.....	610 50	610 50
16 41	72,268 80	.....	.....	72,268 80	Methylated Spirits, per Statement No. 25. ....	.....	72,268 80	72,268 80
246,721 53	12,402,166 76	.....	.....	12,457,201 54	..... Less—Refunds as per Statement No. 16. ....	.....	12,401,333 32	12,457,201 54
.....	246,721 53	.....	.....	246,721 53	..... Totals.	55,968 22	246,721 53	246,721 53
.....	12,155,445 23	20 00	55,014 78	12,210,480 01	.....	.....	12,154,611 79	12,210,480 01

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

DR.

No. 2.—GENERAL EXPENDITURES

Balances due to Collectors, &c., July 1, 1902.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.			Balances due by Collectors, &c., June 30, 1903.	Totals.	SERVICES.
	Salaries.	Contingencies.	Seizures.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
1,167 53	322,872 65	95,149 24	138 33	343 98	419,671 73	Excise and Seizures, per Statement No. 4.....
.....	.....	.....	2,375 31	.....	2,375 31	Excise Seizures, distributed per Statement No. 4, Appendix B....
.....	3,184 26	7,571 33	.....	.....	10,755 59	Preventive Service, per Statement No. 7.....
.....	8,445 47	11,395 66	.....	.....	19,841 13	Adulteration of Food, per Statement No. 8, Appendix B....
.....	.....	1,507 81	.....	.....	1,507 81	Sundry Minor Expenditures, per Statement No. 12.....
.....	41,360 00	4,789 24	.....	16 66	46,165 90	Departmental Expenditures, per Statement No. 17.....
.....	55,179 78	32,327 82	.....	193 26	87,700 86	Weights and Measures, per Statements Nos. 20 (A) and 20 (B)....
.....	18,549 68	7,017 00	.....	212 88	25,779 56	Gas Inspection, per Statement No. 22.....
.....	3,522 45	4,978 29	.....	.....	8,500 74	Electric Light Inspection, per Statement No. 24.....
.....	5,544 00	43,644 38	.....	.....	49,188 38	Methylated Spirits, per Statement No. 25.....
1,167 53	458,658 29	208,380 77	2,513 64	766 78	671,487 01	.....Totals.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

ACCOUNT, 1902-3.

Cr.

Balances due by Collectors, &c., July 1, 1902.	Amounts disbursed by the Receiver General on requisitions of the Department.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, &c., June 30, 1903.	Totals.
		Super-annuation.	Insurance.	Retirement.	Guarantees.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
443 98	403,769 80	4,978 85	71 26	4,135 34	1,222 92	49 08	419,671 73
.....	2,375 31	.....	.....	.....	.....	.....	2,375 31
.....	10,749 83	.....	.....	.....	5 76	.....	10,755 59
.....	19,730 13	111 00	.....	.....	.....	.....	19,841 13
.....	1,507 81	.....	.....	.....	.....	.....	1,507 81
16 66	45,239 79	670 55	116 40	122 50	.....	.....	46,165 90
193 26	86,906 33	366 00	80 04	.....	155 23	.....	87,700 86
212 88	25,284 36	161 04	.....	5 00	116 28	.....	25,779 56
.....	8,497 29	.....	.....	.....	3 45	.....	8,500 74
.....	49,098 38	.....	.....	90 00	.....	.....	49,188 38
866 78	658,159 03	6,287 44	268 20	4,352 84	1,503 64	49 08	671,487 01

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

EXCISE

No. 3.—COLLECTION DIVISIONS

DR.

(For Details, see

Balances due July 1, 1902	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manufactures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
112 61	96,384 08	50 00	4,737 71	3,709 80	3,261 00			
	29,141 04	150 00	11,405 94	8,373 90	24,561 18		2,466 65	
	8,802 05			73 35				
	549,795 97	450 00	71,275 89	15,725 51	32,326 89			
	234,866 58	150 00	68,929 36	43,445 17	65,899 65		5,088 72	10 00
	73,111 17	100 00	33,880 87	17,319 52	18,864 60		2,157 59	
	74,780 90	300 00	68,779 91	82,625 46	191,997 12			
	274,908 02	150 00	9,058 45	40,574 54	3,036 30			
	22,283 64	300 00	19,761 17	40,583 98	4,225 99			
	84,754 28		100 00	12,619 23	914 45			
	43,125 58	150 00	13,373 01	138 20	785 70			
	28,931 66	50 00	2,438 12	4,091 50				
	102,540 81	100 00	18,439 85	1,032 42	4,084 80		300 00	
	14,950 15	100 00	15,992 98	2,981 31	3,766 60			50 00
	35,691 44	250 00	3,315 74	7,192 94	9,815 85			
69 00	742,162 10	650 00	202,368 65	222,838 82	94,771 01	5,964 96	13,097 04	310 00
522 89	361,058 72	150 00	45,485 75	22,735 50	10,294 42		400 00	
704 50	2,777,288 19	3,100 00	625,343 40	922,061 15	473,604 56	5,964 96	23,510 00	370 00
2,359 56	52,736 43	50 00		4,095 93	7,703 55			
315 75	1,497,633 92	500 00	146,047 11	1,999,546 53	323,429 56	163 53	10,626 65	873 20
	490,914 24	200 00	55,276 27	115,229 72	37,098 57		2,043 66	
174 79	158,594 06	50 00	20,457 00	218,353 95	42,105 24		300 00	50 00
	150,266 84			3,357 89	11,073 59		4,966 11	
3,295 57	56,486 52			1,269 34	4,131 11			
6,145 67	2,406,632 01	800 00	221,780 36	2,341,853 36	425,541 62	163 53	17,936 42	923 20
1,442 62	145,555 83	100 00	20,552 55	105,413 57	13,780 52		1,783 89	700 00
1,442 62	145,555 83	100 00	20,552 55	105,413 57	13,780 52		1,783 89	700 00
	58,664 97	200 00	40,733 28	93,603 67	4,790 46			250 00
5,860 50	929 59			25,575 18				106 07
5,860 50	59,594 56	200 00	40,733 28	119,178 85	4,790 46			356 07
	965 84	75 00	1,409 40	57,044 54				

SESSIONAL PAPER No. 12

1902-1903.

in Account with Revenue.

Appendix A.)

CR.

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
1,123 50	109,266 09	109,266 09	Belleville	109,266 09		109,266 09
965 00	77,063 71	77,176 32	Brantford	77,063 71	112 61	77,176 32
85 00	8,960 40	8,960 40	Cornwall	8,960 40		8,960 40
5,931 20	675,505 46	675,505 46	Guelph	675,505 46		675,505 46
2,507 57	816,897 05	816,897 05	Hamilton	816,897 05		816,897 05
531 25	145,965 00	145,965 00	Kingston	145,965 00		145,965 00
222 00	418,705 39	418,705 39	London	418,705 39		418,705 39
409 54	328,136 85	328,136 85	Ottawa	328,136 85		328,136 85
180 00	87,334 78	87,334 78	Owen Sound	87,334 78		87,334 78
543 00	98,930 96	98,930 96	Perth	98,930 96		98,930 96
80 00	57,652 49	57,652 49	Peterborough	57,652 49		57,652 49
120 00	35,631 28	35,631 28	Port Arthur	35,631 28		35,631 28
163 20	126,661 08	126,661 08	Prescott	126,661 08		126,661 08
145 00	42,986 04	42,986 04	St. Catharines	42,986 04		42,986 04
100 00	92,365 97	92,365 97	Stratford	92,365 97		92,365 97
5,596 71	1,287,796 29	1,287,828 29	Toronto	1,287,796 79	31 50	1,287,828 29
8,210 11	448,333 50	448,333 50	Windsor	448,333 50		448,333 50
		522 89	Suspense Account		522 89	522 89
26,913 08	4,858,155 34	4,858,859 84	Ontario	4,858,192 84	667 00	4,858,859 84
4,561 56	69,147 47	69,147 47	Joliette	69,147 47		69,147 47
3,181 01	3,982,001 51	3,984,361 07	Montreal	3,982,576 79	1,784 28	3,984,361 07
784 15	701,546 61	701,862 36	Quebec	701,778 06	84 30	701,862 36
115 83	440,026 08	440,026 08	Sherbrooke	440,026 08		440,026 08
1,168 55	170,832 98	171,007 77	St. Hyacinthe	170,876 19	131 53	171,007 77
80 00	61,966 97	61,966 97	Three Rivers	61,966 97		61,966 97
		3,295 57	Suspense Account		3,295 57	3,295 57
9,891 10	5,425,521 62	5,431,667 29	Quebec	5,426,371 56	5,295 73	5,431,667 29
899 50	288,785 86	288,785 86	St. John	288,710 86	75 00	288,785 86
		1,442 62	Suspense Account		1,442 62	1,442 62
899 50	288,785 86	290,228 48	New Brunswick	288,710 86	1,517 62	290,228 48
350 00	198,592 38	198,592 38	Halifax	198,592 38		198,592 38
110 00	26,722 84	26,722 84	Pictou	26,722 84		26,722 84
		5,860 50	Suspense Account		5,860 50	5,860 50
460 00	225,315 22	231,175 72	Nova Scotia	225,315 22	5,860 50	231,175 72
20 00	59,514 78	59,514 78	Charlottetown, P.E.I.	59,514 78		59,514 78

3-4 EDWARD VII., A. 1904

EXCISE

No. 3.—COLLECTION DIVISIONS

Dr.

(For Details, see

Balances due July 1, 1902.	AMOUNT ACCRUED DURING THE YEAR, INCLUDING LICENSE FEES.							
	Spirits.	Malt Liquor.	Malt.	Tobacco.	Cigars.	Acetic Acid.	Bonded Manu- factures.	Seizures.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	440,515 74	275 00	37,796 67	251,162 84	43,390 54	.....	1,793 23	.....
.....	47,574 44	225 00	17,442 28	7,009 55	2,874 96	.....	.....	.....
.....	488,090 18	500 00	55,237 95	258,172 39	46,254 90	.....	1,793 23	.....
.....
1,202 09	156,526 35	4,360 20	31,969 48	67,621 29	23,421 72	.....	.....	178 66
96 90	119,721 30	350 00	23,576 56	33,183 99	11,101 67	.....	.....	300 00
1,298 99	276,247 65	4,710 20	55,566 04	100,805 28	34,523 39	.....	.....	478 66
.....
.....	8,452 63	.....	.....	87 50	.....	.....	.....	.....
.....
15,452 28	6,162,826 89	9,485 20	1,020,623 00	3,904,616 64	998,496 45	6,128 49	45,023 54	2,829 93
.....	78,992 13	50 00	95,889 43	71,104 33	0 45	.....	174 53	.....
.....	6,083,834 76	9,435 20	924,733 57	3,833,512 31	998,496 00	6,128 49	44,849 01	2,829 93

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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1902-1903.

in Account with Revenue—*Concluded.**Appendix A.)*

CR.

Other Receipts.	Total Duties Accrued.	Total Debits.	DIVISIONS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Total Credits.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
860 00	775,783 02	775,783 02	Winnipeg.....	775,783 02		775,783 02
220 00	75,345 63	75,345 63	Calgary.	75,345 63		75,345 63
1,080 00	851,128 65	851,128 65	..... <i>Manitoba and N. W. T.</i>	851,128 65		851,128 65
620 00	284,717 70	285,919 79	.. Vancouver.....	284,717 70	1,202 09	285,919 79
170 00	188,403 52	188,500 42	.. Victoria.....	188,414 92	85 50	188,500 42
790 00	473,121 22	474,420 21	..... <i>British Columbia</i>	473,132 62	1,287 59	474,420 21
40 00	8,580 13	8,580 13	.. Yukon.....	8,580 13		8,580 13
40,093 68	12,190,122 82	12,205,575 10	..... Totals.....	12,190,946 66	14,628 44	12,205,575 10
379 25	246,590 12		..... Less—Refunds as per Statement No. 16.			
39,714 43	11,943,532 70		..... Net Revenue.			

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

EXCISE,

No. 4.—COLLECTION DIVISIONS

DR.

(For Details)

Balances due by Collectors, July 1, 1902.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1903.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
43 98	8,395 43	163 62		34 26	28 08		8,665 37	Belleville.....
	8,488 41	139 35		102 37	27 96		8,758 09	Brantford.....
	1,077 80	20 00			3 60		1,101 40	Cornwall.....
	17,007 47	343 10		34 26	52 56		17,437 39	Guelph.....
	20,300 89	326 10		244 47	73 44		20,944 90	Hamilton.....
	8,403 35	144 64			25 20		8,573 19	Kingston.....
	19,437 44	339 83	71 76	143 48	57 60		20,050 11	London.....
	7,119 55	71 20		184 68	27 12		7,402 55	Ottawa.....
	5,497 40	84 08		39 42	15 48		5,636 38	Owen Sound.....
	7,361 92	49 96		205 22	36 72		7,653 82	Perth.....
	3,518 47	30 00		95 68	12 96		3,657 11	Peterborough.....
	1,270 74	19 96		7 44	5 40		1,303 54	Port Arthur.....
	8,635 29	126 92		57 48	29 28		8,848 97	Prescott.....
	4,643 70	102 08		31 14	18 72		4,795 64	St. Catharines.....
	6,486 50	110 88		33 72	20 16		6,651 26	Stratford.....
	36,783 84	583 40		409 13	125 04		37,901 41	Toronto.....
	21,218 60	327 15		222 78	81 96	49 08	21,899 57	Windsor.....
	8,384 52	92 00			27 00		8,503 52	District Inspectors.....
43 98	194,031 32	3,074 27	71 76	1,845 53	668 28	49 08	199,784 22	Ontario.....
	5,782 12	28 04		177 23	20 47		6,007 86	Joliette.....
	42,526 79	519 62		725 61	163 66		43,935 68	Montreal.....
	17,396 37	215 72		133 87	47 23		17,793 19	Quebec.....
	6,788 40	55 96		160 38	24 96		7,029 70	Sherbrooke.....
	8,132 63	64 44		206 14	33 75		8,436 86	St. Hyacinthe.....
	2,671 53	42 00			7 20		2,720 73	Three Rivers.....
100 00	3,084 37	11 49		125 00	11 25		3,242 11	District Inspectors.....
100 00	86,392 11	937 27		1,528 23	308 52		89,266 13	Quebec.....
	8,391 94	133 96		60 00	35 04		8,620 94	St. John.....
	2,667 75	50 00			9 00		2,726 75	District Inspector.....
	11,059 69	183 96		60 00	44 04		11,347 69	New Brunswick.....
	11,152 08	219 44			38 16		11,409 68	Halifax.....
	2,475 89	19 96		65 34	9 36		2,570 55	Pictou.....
	13,627 97	239 40		65 34	47 52		13,980 23	Nova Scotia.....
100 00	2,257 12	43 96			6 48		2,407 56	Charlottetown, P.E.I.....
200 00	15,858 42	200 83		176 20	48 96		16,484 41	Winnipeg.....
	4,559 56	45 00		44 76	12 00		4,661 32	Calgary, N.W.T.....
	3,919 15	50 00			9 00		3,978 15	District Inspector.....
200 00	24,337 13	295 83		220 96	69 96		25,123 88	Manitoba and N.W.T.....

FINANCIAL RETURNS

11

SESSIONAL PAPER No. 12

1902-1903.

in Account with Expenditures.

see Appendix B.)

Cr.

Balances due to Collectors, July 1, 1902.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1903.	Totals.
	Salaries.	Seizures Expenditure	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	8,242 66	.....	.....	.....	204 83	173 90	43 98	8,665 37
.....	8,308 30	9 60	.....	.....	267 55	172 64	.....	8,758 09
.....	1,000 00	.....	.....	.....	.....	101 40	.....	1,101 40
.....	16,478 72	.....	.....	136 92	365 50	456 25	.....	17,437 39
.....	20,468 67	.....	.....	.....	97 22	379 01	.....	20,944 90
.....	7,240 00	.....	500 00	270 00	127 00	436 19	.....	8,573 19
49 99	18,706 87	.....	619 92	80 00	172 54	420 79	.....	20,050 11
.....	7,261 96	1 50	.....	.....	.....	139 09	.....	7,402 55
.....	4,992 50	.....	.....	125 00	370 10	148 78	.....	5,636 38
41 65	7,005 58	.....	.....	120 00	182 89	303 70	.....	7,653 82
7 50	3,415 00	0 75	.....	.....	103 65	130 21	.....	3,657 11
.....	1,150 00	.....	.....	.....	101 70	51 84	.....	1,303 54
.....	8,349 92	.....	.....	.....	10 55	488 50	.....	8,848 97
.....	4,422 50	.....	.....	48 00	177 70	147 44	.....	4,795 64
.....	6,225 00	.....	.....	.....	217 90	208 96	.....	6,651 26
.....	35,792 43	.....	766 57	30 00	761 80	550 61	.....	37,901 41
178 29	20,830 04	.....	203 32	72 00	391 95	218 97	.....	21,899 57
.....	6,900 00	.....	.....	225 00	1,215 23	163 29	.....	8,503 52
277 43	186,790 15	11 85	2,094 81	1,106 92	4,767 51	4,691 57	43 98	199,784 22
.....	4,944 34	.....	538 72	.....	346 10	178 70	.....	6,007 86
342 74	38,748 57	41 85	2,745 69	.....	782 25	1,274 58	.....	43,935 68
438 72	12,664 60	41 07	3,349 56	.....	727 69	571 55	.....	17,793 19
44 90	8,010 76	.....	.....	143 00	586 77	244 27	.....	7,029 70
.....	6,827 75	5 10	908 76	144 00	130 92	420 33	.....	8,436 86
63 74	2,100 00	.....	500 04	.....	.....	56 95	.....	2,720 73
.....	3,074 98	.....	.....	.....	225 92	41 21	.....	3,242 11
890 10	74,371 00	88 02	8,042 77	287 00	2,799 65	2,787 59	.....	80,266 13
.....	8,020 00	.....	.....	.....	345 74	255 20	.....	8,620 94
.....	2,500 00	.....	.....	.....	218 05	8 70	.....	2,726 75
.....	10,520 00	.....	.....	.....	563 79	263 90	.....	11,347 69
.....	10,985 00	.....	.....	.....	167 40	257 28	.....	11,409 68
.....	2,307 77	38 46	.....	.....	126 98	97 34	.....	2,570 55
.....	13,292 77	38 46	.....	.....	294 38	354 62	.....	13,980 23
.....	2,200 00	.....	.....	33 13	.....	74 43	100 00	2,407 56
.....	13,328 57	.....	1,952 04	180 00	511 40	312 40	200 00	16,484 41
.....	2,695 92	.....	99 96	90 00	1,225 60	549 84	.....	4,661 32
.....	2,500 00	.....	.....	.....	1,364 88	113 27	.....	3,978 15
.....	18,524 49	.....	2,062 00	270 00	3,101 88	975 51	200 00	25,123 88

3-4 EDWARD VII., A. 1904

EXCISE,

No. 4.—COLLECTION DIVISIONS

(For Details)

Balances due by Collectors, July 1, 1902.	Amounts received from Depart- ment to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR				Balances due to Collectors, June 30, 1903.	Totals.	DIVISIONS.
		Super- annua- tion.	Insur- ance.	Retire- ment.	Gua- rantee.			
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
.....	12,822 34	31 36	.....	397 85	48 96	.....	13,300 51	Vancouver.....
.....	5,523 83	122 80	.....	17 43	20 16	.....	5,684 22	Victoria.....
.....	2,969 09	53 00	.....	.....	9 00	.....	3,028 09	District Inspector.....
.....	21,315 26	204 16	.....	415 28	78 12	.....	22,012 82	British Columbia.....
.....	236 97	.....	.....	.....	.....	.....	236 97	Inspector of Distilleries.....
.....	140 38	.....	.....	.....	.....	.....	140 38	Inspector of Bonded Factories.....
.....	6,910 18	.....	.....	.....	.....	.....	6,910 18	General Expenditures.....
.....	894 31	.....	.....	.....	.....	.....	894 31	Legal Expenses.....
.....	7,072 22	.....	.....	.....	.....	.....	7,072 22	Printing.....
.....	1,552 45	.....	.....	.....	.....	.....	1,552 45	Stationery.....
.....	515 00	.....	.....	.....	.....	.....	515 00	Lithographing, Engrav- ing, &c.....
.....	5,478 94	.....	.....	.....	.....	.....	5,478 94	Commission to Customs Officers.....
.....	50 84	.....	.....	.....	.....	.....	50 84	Commission on sale of Stamps for Canada Twist.....
.....	26,000 00	.....	.....	.....	.....	.....	26,000 00	Tobacco Stamps.....
.....	6,897 91	.....	.....	.....	.....	.....	6,897 91	Duty-pay to officers in charge of most impor- tant establishments....
443 98	408,769 80	4,978 85	71 76	4,135 34	1,222 92	49 08	419,671 73	Grand Totals.....

INLAND REVENUE DEPARTMENT,

OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

1901-1902.

in Account with Expenditures—*Concluded.**see, Appendix B.)*

Balances due to Collectors, July 1, 1902.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.						Balances due by Collectors, June 30, 1903.	Totals.
	Salaries.	Seizures Expenditure	Special Assistance	Rent.	Travel- ling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
.....	9,529 32	.....	1,649 90	965 00	406 82	749 47	.....	13,300 51
.....	4,994 95	.....	480 00	.....	40 10	169 17	.....	5,684 22
.....	2,500 00	.....	.....	.....	528 09	.....	.....	3,028 09
.....	17,024 27	.....	2,129 90	965 00	975 01	918 64	.....	22,012 82
.....	.....	.....	.....	.....	236 45	0 52	.....	236 97
.....	.....	.....	.....	.....	139 38	1 00	.....	140 38
.....	149 97	.....	.....	.....	.....	6,760 21	.....	6,910 18
.....	.....	.....	.....	.....	.....	894 31	.....	894 31
.....	.....	.....	.....	.....	.....	7,072 22	.....	7,072 22
.....	.....	.....	.....	.....	.....	1,552 45	.....	1,552 45
.....	.....	.....	.....	.....	.....	515 00	.....	515 00
.....	.....	.....	.....	.....	.....	5,478 94	.....	5,478 94
.....	.....	.....	.....	.....	.....	50 84	.....	50 84
.....	.....	.....	.....	.....	.....	26,000 00	.....	26,000 00
.....	.....	.....	.....	.....	.....	6,897 91	.....	6,897 91
1,167 53	322,872 65	138 33	14,319 48	2,662 05	12,878 05	65,289 66	343 98	419,671 73

W. J. GERALD,
Deputy Minister.

HYDRAULIC AND OTHER RENTS.

No. 5.—SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1902-1903.

(For Details, see Appendix 'A'.)

Balances due July 1, 1902.	Accrued during the Year ended June 30, 1903.	Totals.		Abatement.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,883 84	3,361 00	5,244 84	Chaudière Falls and Ottawa River.....		3,349 00	1,885 84	5,244 84
100 00	26 00	126 00	St. Lawrence River.....		1 00	125 00	126 00
20 00		20 00	St. Maurice River.....	20 00			20 00
70 00		70 00	Rivière du Lièvre.....			70 00	70 00
678 00	267 00	945 00	Sundry properties.....		234 00	711 00	945 00
			<i>Land Sales.</i>				
15,573 50		15,573 50	Principal Accounts.....			15,573 50	15,573 50
9,474 83		9,474 83	Interest.....			9,474 83	9,474 83
27,800 17	3,654 00	31,454 17		20 00	3,584 00	27,860 17	31,454 17

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

No. 6.—MINOR PUBLIC WORKS, 1902-3.

DR.

CR.

Balances due July 1, 1902.	Accrued during the Year ended June 30, 1903.	Totals.	Works.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>		2,600 62	2,600 62
			Dunnville			
			<i>Ferris.</i>			
	10 00	10 00	Bristol	10 00		10 00
	15 00	15 00	Buckingham and Cumberland	15 00		15 00
	50 00	50 00	Buffalo and Point Abino	50 00		50 00
	10 00	10 00	Clair Station and Kent		10 00	10 00
	10 00	10 00	Cross Point and Campbellton	10 00		10 00
20 00	20 00	20 00	Edmunston and Maine		20 00	20 00
	50 00	50 00	Fort Erie and Buffalo	50 00		50 00
	15 00	15 00	Hawkesbury and Grenville	15 00		15 00
1,736 79		1,736 79	Hull (old lease)		1,736 79	1,736 79
	200 50	200 50	La Passe and Glover Point	200 50		200 50
	6 00	6 00	Montebello and Alfred	6 00		6 00
	30 00	30 00	Niagara and Youngstown	30 00		30 00
2 00	2 00	4 00	Ottawa and Kettle Island	4 00		4 00
	1 00	1 00	Ouellette Street, Detroit	1 00		1 00
	5 00	5 00	Papineauville and Brown's wharf	5 00		5 00
	100 00	100 00	Pembroke and Allumette Island (new lease)	100 00		100 00
1 00		1 00	Pembroke and Allumette Island (old lease)		1 00	1 00
	200 00	200 00	Prescott and Ogdensburg	200 00		200 00
	10 00	10 00	Queenston and Lewiston (new lease)	10 00		10 00
	125 00	125 00	Quyon	125 00		125 00
	5 00	5 00	Rockliffe and Gatineau	5 00		5 00
	1 00	1 00	Sandwich and Detroit	1 00		1 00
	100 00	100 00	Sault Ste-Marie	100 00		100 00
30 00		30 00	St. Leonard and Van Buren	30 00		30 00
			<i>Sundries.</i>			
8,000 00	2 00	8,000 00	Dundas and Waterloo Road	2 00	8,000 00	8,000 00
			Government Telegraph Lines			2 00

No. 6.—MINOR PUBLIC WORKS, 1902-3—Concluded.

DR.

CR.

Balances due July 1, 1902.	Accrued during the Year ended June 30, 1903.	Totals.	WORKS.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
12,390 41	1,247 50	13,637 91	<i>Sundries—Concluded.</i>			
	25 00	25 00	Warton Docks.....	25 00		25 00
	175 00	175 00	Part of building, Portland, N.B.....	175 00		175 00
	100 00	100 00	Building Ouellette Avenue, Windsor, Ont.	100 00		100 00
			<i>Totals</i>	1,239 50	12,398 41	13,637 91

W. J. GERALD,

*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

PREVENTIVE SERVICE, 1902-1903.

DR.

No. 7.—IN ACCOUNT WITH EXPENDITURES.

CR.

12—2

Amounts received from Department to meet Expenditures.	Guarantee.	Totals.	EXPENDITURES AUTHORIZED BY DEPARTMENT.				Totals.
			Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
562 50		562 50	562 50				562 50
3 50		3 50			2 20	1 30	3 50
24 45		24 45			15 45	9 00	24 45
2,183 96		2,189 72			88 75	8 19	2,189 72
283 00	5 76	283 00	1,198 88	892 90			283 00
658 71		658 71	283 00	283 00			658 71
3,052 71		3,052 71	600 00	3,000 00	47 98	10 73	3,052 71
499 92		499 92		499 92	52 71		499 92
137 55		137 55			137 55		137 55
1,688 15		1,688 15			280 19	8 12	1,688 15
269 76		269 76	1,421 88	27 96			269 76
1,083 05		1,083 05		199 92	69 84		1,083 05
5 50		5 50		993 20	88 11	1 74	5 50
297 07		297 07			5 50		297 07
10,749 83	5 76	10,755 59	3,184 26	6,496 90	738 28	336 15	10,755 59
		Totals					

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

FINANCIAL RETURNS

FOOD INSPECTION, 1902-1903.

No. 8.—IN ACCOUNT WITH EXPENDITURES.

(For Details, see Appendix B.)

DR.

CR.

Amounts received from Department to meet Expenditures.	Super- annuation	Totals.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.
			Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
10,201 93	100 00	10,301 93	6,213 33	1,797 74	400 00	58 90	1,831 96	10,301 93
16 66		16 66	16 66					16 66
776 33		776 33	500 00		150 00	55 70	76 63	776 33
600 78	7 00	607 78	350 00			146 85	110 93	607 78
321 77		321 77	200 00			50 61	71 16	321 77
9 50		9 50					9 50	9 50
279 71	4 00	283 71	200 00			36 79	46 92	283 71
385 46		385 46	300 00			56 35	29 11	385 46
130 06		130 06	100 00			4 25	25 81	130 06
303 75		303 75	200 00			67 90	303 75	303 75
283 06		283 06	165 48			61 70	55 88	283 06
268 75		268 75	200 00			28 15	40 60	268 75
5,402 96		5,402 96					5,402 96	5,402 96
662 67		662 67					662 67	662 67
86 74		86 74					86 74	86 74
19,730 13	111 00	19,841 13	8,445 47	1,797 74	550 00	567 20	8,480 72	19,841 13

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

BILL STAMPS, 1902-1903.

Dr. No. 9.—Bill Stamp Distributors in account with the Inland Revenue Department. Cr.

BALANCES JULY 1, 1902.			BALANCES JUNE 30, 1903.		
Totals.			Totals.		
Stamps on hand.	Cash on hand.		Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.		\$ cts.	\$ cts.	
1,372 77	11 54	Post Office Department.....	1,372 77	11 54	1,372 77
.....	33 50	Belleville, ex-Collector E. R. Benjamin.....	.....	33 50	11 54
160 00	.....	Three Rivers, ex-Collector B. Lessalle.....	160 00	.....	33 50
.....	.....	McLeod, Colonel J. F., Fort McLeod.....	.....	.....	160 00
1,532 77	45 04	Totals.....	1,532 77	45 04	1,577 81

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

DR No. 11.—SUNDRY MINOR REVENUES, 1902-1903. CR.

Accrued during the Year ended June 30, 1903.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
455 00	455 00	..... Fertilizers Inspection Fees	455 00	455 00
117 00	117 00	..... Adulteration of Food Fees.....	117 00	117 00
38 50	38 50	..... Casual Revenue.....	38 50	38 50
610 50	610 50	..... Totals.....	610 50	610 50

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

DR No. 12.—MINOR EXPENDITURES, 1902-1903. CR.

Amounts received from Department to meet Expenditures.	Totals.		Con-tingencies.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
1,507 81	1,507 81	.... Minor expenditures.....	1,507 81	1,507 81

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

3-4 EDWARD VII., A. 1904

No. 13.—STATEMENT showing the quantities of the several articles subject to Excise and the Duty

ARTICLES SUBJECT TO EXCISE DUTY.	1901.			
	QUANTITIES.			Duty.
	Ex-Manu- factory.	Ex- Warehouse.	Totals.	
	Gallons.	Gallons.	Gallons.		$ cts.
Spirits.....	914 Imported.	2,707,919 155,117	2,708,833 155,117	5,131,739 99 46,535 13
Totals.....	914	2,863,036	2,863,950	5,178,275 12
Malt liquor, the duty being paid on malt.....	25,103,254		25,108,254	68 90
Malt.....	Lbs. 1,104	Lbs. 64,722,512	Lbs. 64,723,616	970,855 15
Cigars—	No.	No.	No.	
Foreign.....	71,874,913	61,272,370	133,147,283	798,889 88
Canadian.....	1,942,666	166,300	2,108,966	6,326 89
Combination.....	3,472,940	2,367,700	5,840,640	17,521 92
Totals.....	77,290,519	63,806,370	141,096,889	822,738 69
Cigarettes—	No.	No.	No.	
Foreign.....	119,343,584	1,024,000	120,367,584	361,102 75
Canadian.....		275,000	275,000	412 59
Combination.....	741,000		741,000	1,111 50
Totals.....	120,084,584	1,299,000	121,383,584	362,626 75
Tobacco from Foreign leaf.....	Lbs. 592,597½	Lbs. 6,171,934½	Lbs. 6,764,532	1,691,133 43
" Canadian leaf.....	2,624,181½	482,480½	3,106,662	155,333 23
" Combination leaf.....	557,346½	644,413	1,201,759½	60,088 10
Snuff.....	199,795		199,795	36,399 20
Canadian twist.....		57,597	57,597	2,879 85
Totals.....	3,973,920½	7,356,425	11,330,345½	2,308,460 56
Raw leaf tobacco, foreign.....		9,848,803½	9,848,803½	1,026,265 72
Total duties on tobacco and cigarettes.....				3,334,726 28
Vinegar.....				42,067 16
Acetic acid.....				8,809 62
Licenses, spirits.....				2,500 00
" malt liquor.....				6,500 00
" malt.....				6,475 00
" cigars.....				14,695 00
" tobacco.....				3,122 00
" vinegar.....				2,175 00
" acetic acid.....				100 00
" petroleum.....				1 00
				10,393,108 92

* Spirits imported for use in the manufacture of crude fulminate, on which duty at the rate of 30 cents

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

Duty taken for consumption, during the years ended June 30, 1901, 1902 and 1903, accrued thereon.

1902.				1903.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex-Ware- house.	Totals.	
Gallons.	Gallons.	Gallons.	8 cts.	Gallons.	Gallons.	Gallons.	8 cts.
2,488	2,933,188	2,935,671	5,561,785 41	1,019	2,979,268	2,980,287	6,091,782 97
Imported.	*187,759	187,759	56,327 57	Imported.	*228,480	228,480	68,543 92
- 2,488	3,120,942	3,123,430	5,618,112 98	1,019	3,207,748	3,208,767	6,160,326 89
27,623,767	.....	27,623,767	369 70	25,755,154	.....	25,755,154	2,910 20
Lbs.	Lbs.	Lbs.	1,071,608 74	Lbs.	Lbs.	Lbs.	1,014,123 00
.....	71,440,519	71,440,519	.....	.....	67,608,157	67,608,157	.....
No.	No.	No.	852,508 68	No.	No.	No.	954,766 50
79,815,531	62,268,640	142,084,171	11,136 45	83,121,844	76,003,930	159,125,774	8,644 08
2,961,230	750,920	3,712,150	17,952 61	2,185,260	696,100	2,881,360	18,849 87
2,927,345	3,056,850	5,984,195	88,047,177	2,740,073	3,543,215	6,283,288	982,260 45
85,704,106	66,076,410	151,780,516	88,047,177	80,243,245	168,290,422	982,260 45	.....
No.	No.	No.	397,099 86	No.	No.	No.	530,836 22
130,963,584	1,315,450	132,279,034	1,462 50	175,489,240	607,000	176,096,240	508 50
.....	975,000	975,000	1,473 00	.....	217,000	339,000	.....
982,000	.....	982,000	400,035 36	122,000	.....	.....	531,344 72
131,945,584	2,290,450	134,236,034	175,611,240	824,000	176,435,240	531,344 72	.....
Lbs.	Lbs.	Lbs.	1,777,327 41	Lbs.	Lbs.	Lbs.	1,840,393 95
666,696½	6,442,612½	7,109,309	146,640 32	676,495½	6,685,079½	7,361,575	157,586 17
2,731,031	200,992	2,932,043	64,102 24	3,048,926	102,798½	3,151,724½	88,538 48
713,156	569,650	1,282,806	31,635 70	1,011,933½	758,833½	1,770,767	31,196 85
173,188	.....	173,188	3,614 33	170,622	.....	170,622	2,662 80
.....	72,286½	72,286½	.....	.....	53,256	53,256	.....
4,284,091½	7,265,541	11,569,632½	2,423,355 36	4,907,977	7,599,967½	12,507,944½	2,651,722 97
.....	10,704,961½	10,704,961½	1,137,279 05	.....	11,615,963½	11,615,963½	1,249,569 17
.....	.....	.....	3,560,634 41	.....	.....	.....	3,901,292 14
.....	.....	.....	42,881 40	.....	.....	.....	43,023 54
.....	.....	.....	8,762 31	.....	.....	.....	6,028 49
.....	.....	.....	2,500 00	.....	.....	.....	2,500 00
.....	.....	.....	6,600 00	.....	.....	.....	6,575 00
.....	.....	.....	6,200 00	.....	.....	.....	6,500 00
.....	.....	.....	15,762 50	.....	.....	.....	16,235 00
.....	.....	.....	2,944 03	.....	.....	.....	3,324 50
.....	.....	.....	2,425 00	.....	.....	.....	2,000 00
.....	.....	.....	100 00	.....	.....	.....	100 00
.....	.....	.....	2 00	.....	.....	.....	2 00
.....	.....	.....	11,220,560 78	.....	.....	.....	12,147,201 21

per gallon was collected and afterwards refunded on the exportation of the fulminate.

W. J. GERALD,
Deputy Minister.

INLAND REVENUES

3-4 EDWARD VII., A. 1904

HYDRAULIC AND OTHER RENTS.

No. 5. - SUMMARY STATEMENT OF LESSEES' ACCOUNTS, 1902-1903.

(For Details, see Appendix 'A'.)

[illegible]

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
(OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

Cr.

No. 6.—MINOR PUBLIC WORKS, 1902-3.

Dr.

Balances due July 1, 1902.	Accrued during the Year ended June 30, 1903.	Totals.	Works.	Deposited to the credit of the Receiver General.	Balances due June 30, 1903.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
2,600 62		2,600 62	<i>Bridges.</i>		2,600 62	2,600 62
			Dunnville			
	10 00	10 00	Bristol	10 00		10 00
	15 00	15 00	Buckingham and Cumberland	15 00		15 00
	50 00	50 00	Buffalo and Point Abinot	50 00		50 00
	10 00	10 00	Clair Station and Kent		10 00	10 00
	10 00	10 00	Cross Point and Campbellton	10 00		10 00
20 00	20 00	20 00	Edmundston and Maine	20 00		20 00
	50 00	50 00	Fort Erie and Buffalo	50 00		50 00
	15 00	15 00	Hawkesbury and Grenville	15 00		15 00
1,736 79		1,736 79	Hull (old lease)		1,736 79	1,736 79
	200 50	200 50	La Passe and Gower Point	200 50		200 50
	6 00	6 00	Montebello and Alfred	6 00		6 00
	30 00	30 00	Niagara and Youngstown	30 00		30 00
2 00	2 00	4 00	Ottawa and Kettle Island	4 00		4 00
	1 00	1 00	Ouellette Street, Detroit	1 00		1 00
	5 00	5 00	Papineauville and Brown's wharf	5 00		5 00
	100 00	100 00	Pembroke and Allumette Island (new lease)	100 00		100 00
1 00		1 00	Pembroke and Allumette Island (old lease)		1 00	1 00
	200 00	200 00	Prescott and Ogdensburg	200 00		200 00
	10 00	10 00	Queenston and Lewiston (new lease)	10 00		10 00
	125 00	125 00	Quyon	125 00		125 00
	5 00	5 00	Rockliffe and Gathneau	5 00		5 00
	1 00	1 00	Sandwich and Detroit	1 00		1 00
	100 00	100 00	Sault Ste-Marie	100 00		100 00
30 00		30 00	St. Leonard and Van Buren	30 00		30 00
			<i>Sundries.</i>			
8,000 00	2 00	8,000 00	Dundas and Waterloo Road	2 00	8,000 00	8,000 00
			Government Telegraph Lines			2 00

No. 6.—MINOR PUBLIC WORKS, 1902-3—Concluded.

Dr.

Cr.

Balances due July 1, 1902.	Accrued during the Year ended June 30, 1903.	Totals.	WORKS.	Deposited to the credit of the Receiver (General.	Balances due June 30, 1903.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.
.....	25 00	25 00	<i>Sundries—Concluded.</i>	25 00	.....	25 00
.....	175 00	175 00	Warton Docks.....	175 00	.....	175 00
.....	100 00	100 00	Part of building, Portland, N.B.....	100 00	.....	100 00
.....	.....	.....	Building Ouellette Avenue, Windsor, Ont. ....	.....	.....	.....
12,390 41	1,247 50	13,637 91	Totals.....	1,239 50	12,398 41	13,637 91

W. J. GERALD,

Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

PREVENTIVE SERVICE, 1902-1903.

SESSIONAL PAPER No. 12

FINANCIAL RETURNS

17

Dr.

No. 7.—IN ACCOUNT WITH EXPENDITURES.

Cr.

Amounts received from Department Expenditures.	Guarantee.	Totals.	EXPENDITURES AUTHORIZED BY DEPARTMENT.				Totals.
			Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
562 50		562 50	562 50				562 50
3 50		3 50			2 20	1 30	3 50
24 45		24 45			15 45	9 00	24 45
2,183 96	5 76	2,189 72	1,199 88	892 90	88 75	8 19	2,189 72
283 00		283 00		283 00			283 00
658 71		658 71		600 00	47 98		658 71
3,052 71		3,052 71		3,000 00	52 71	10 73	3,052 71
499 92		499 92		499 92			499 92
137 55		137 55			137 55		137 55
1,688 15		1,688 15			280 19	8 12	1,688 15
269 76		269 76	1,421 88	27 96	69 84		269 76
1,083 05		1,083 05		199 92	88 11	1 74	1,083 05
5 50		5 50		993 20	5 50		5 50
297 07		297 07				297 07	297 07
10,749 83	5 76	10,755 59	3,184 25	6,496 90	738 28	336 15	10,755 59

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

FOOD INSPECTION, 1902-1903.

No. 8.—IN ACCOUNT WITH EXPENDITURES.

(For Details, see Appendix B.)

DR.

CR.

Amounts received from Department to meet Expenditures.	Super- annuation.	Totals.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.
			Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
10,201 93	100 00	10,301 93	6,213 33	1,797 74	400 00	58 90	1,831 96	10,301 93
16 66		16 66	16 66					16 66
776 33		776 33	500 00		150 00	55 70	76 63	776 33
600 78	7 00	607 78	350 00			146 85	110 93	607 78
321 77		321 77	200 00			50 61	71 16	321 77
9 50		9 50					9 50	9 50
279 71	4 00	283 71	200 00			36 79	46 92	283 71
385 46		385 46	300 00			56 35	29 11	385 46
130 06		130 06	100 00			4 25	25 81	130 06
303 75		303 75	200 00			67 90	36 85	303 75
283 06		283 06	105 48			61 70	55 88	283 06
298 75		298 75	200 00			28 15	40 60	298 75
5,402 96		5,402 96					5,402 96	5,402 96
662 67		662 67					662 67	662 67
86 74		86 74					86 74	86 74
19,730 13	111 00	19,841 13	8,445 47	1,797 74	550 00	567 20	8,480 72	19,841 13

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

BILL STAMPS, 1902-1903.

Dr. No. 9.—Bill Stamp Distributors in account with the Inland Revenue Department. Cr.

BALANCES JULY 1, 1902.			BALANCES JUNE 30, 1903.		
Totals.			Totals.		
Stamps on hand.	Cash on hand.		Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.		\$ cts.	\$ cts.	
1,372 77	11 54	Post Office Department.....	1,372 77	11 54	1,372 77
.....	33 50	Belleville, ex-Collector E. R. Benjamin.....	.....	33 50	11 54
160 00	.....	Three Rivers, ex-Collector B. Lusselle.....	160 00	.....	33 50
1,532 77	45 04	McLeod, Colonel J. F., Fort McLeod.....	1,532 77	45 04	160 00
		Totals			1,577 81

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

8-4 EDWARD VII., A. 1904

LAW STAMPS.

DR. No. 10.—LAW STAMPS Distributors in account with the Inland Revenue Department. CR.

Stamps on hand July 1, 1902	Stamps received from Department.	Totals.		Commission of 5 per cent allowed by Department on stamps sold.	Deposited to the credit of the Receiver General.	Stamps on hand June 30, 1903.	Totals.
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
	1,300 00	1,300 00	Cameron, R., Registrar, Supreme Court.....	65 00	1,235 00	1,300 00	1,300 00
	3,418 00	3,418 00	Audette, L. A., Registrar, Exchequer Court.....	170 90	3,247 10	3,418 00	3,418 00
18,250 00	8,000 00	26,250 00	Lithgow, J. T., Dawson, Yukon Territorial Court.....		13,096 00	26,250 00	26,250 00
	5,200 00	5,200 00	" " Mining Court.....		2,557 00	13,151 00	5,200 00
			Totals.....	235 90	20,135 10	2,643 00	36,168 00
18,250 00	17,918 00	36,168 00				15,797 00	36,168 00

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

DR No. 11.—SUNDRY MINOR REVENUES, 1902-1903. CR.

Accrued during the Year ended June 30, 1903.	Totals.		Deposited to the credit of the Receiver General.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
455 00	455 00	..... Fertilizers Inspection Fees	455 00	455 00
117 00	117 00	..... Adulteration of Food Fees.....	117 00	117 00
38 50	38 50	..... Casual Revenue.....	38 50	38 50
610 50	610 50	..... Totals.....	610 50	610 50

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

DR No. 12.—MINOR EXPENDITURES, 1902-1903. CR.

Amounts received from Department to meet Expenditures.	Totals.		Contingencies.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
1,507 81	1,507 81	.... Minor expenditures.....	1,507 81	1,507 81

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

3-4 EDWARD VII., A. 1904

No. 13.—STATEMENT showing the quantities of the several articles subject to Excise and the Duty

ARTICLES SUBJECT TO EXCISE DUTY.	1901.			
	QUANTITIES.			Duty.
	Ex-Manu- factory.	Ex- Warehouse.	Totals.	
	Gallons.	Gallons.	Gallons.	\$ cts.
Spirits.....	914	2,707,919	2,708,833	5,131,739 99
	Imported.	*155,117	155,117	46,535 13
Totals.....	914	2,863,036	2,863,950	5,178,275 12
Malt liquor, the duty being paid on malt.....	25,108,254		25,108,254	68 90
Malt.....	Lbs. 1,104	Lbs. 64,722,512	Lbs. 64,723,616	970,855 15
Cigars—	No.	No.	No.	
Foreign.....	71,874,913	61,272,370	133,147,283	798,889 88
Canadian.....	1,942,666	166,300	2,108,966	6,326 89
Combination.....	3,472,940	2,367,700	5,840,640	17,521 92
Totals.....	77,290,519	63,806,370	141,096,889	822,738 69
Cigarettes—	No.	No.	No.	
Foreign.....	119,343,584	1,024,000	120,367,584	361,102 75
Canadian.....		275,000	275,000	412 59
Combination.....	741,000		741,000	1,111 50
Totals.....	120,084,584	1,299,000	121,383,584	362,626 75
Tobacco from Foreign leaf.....	Lbs. 592,597½	Lbs. 6,171,934½	Lbs. 6,764,532	1,691,133 43
" Canadian leaf.....	2,624,181½	482,480½	3,106,662	155,333 23
" Combination leaf.....	557,346½	644,413	1,201,759½	60,088 10
Snuff.....	199,795		199,795	36,399 20
Canadian twist.....		57,597	57,597	2,879 85
Totals.....	3,973,920½	7,356,425	11,330,345½	2,308,460 56
Raw leaf tobacco, foreign.....		9,848,803½	9,848,803½	1,026,265 72
Total duties on tobacco and cigarettes.....				3,334,726 28
Vinegar.....				42,067 16
Acetic acid.....				8,809 62
Licenses, spirits.....				2,500 00
" malt liquor.....				6,500 00
" malt.....				6,475 00
" cigars.....				14,695 00
" tobacco.....				3,122 00
" vinegar.....				2,175 00
" acetic acid.....				100 00
" petroleum.....				1 00
				10,395,108 92

* Spirits imported for use in the manufacture of crude fulminate, on which duty at the rate of 30 cents

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

Duty taken for consumption, during the years ended June 30, 1901, 1902 and 1903, accrued thereon.

1902.				1903.			
QUANTITIES.			Duty.	QUANTITIES.			Duty.
Ex-Manu- factory.	Ex-Ware- house.	Totals.		Ex-Manu- factory.	Ex-Ware- house.	Totals.	
Gallons.	Gallons.	Gallons.	\$ cts.	Gallons.	Gallons.	Gallons.	\$ cts.
2,488 Imported.	2,933,183 *187,759	2,935,671 187,759	5,561,785 41 56,327 57	1,019 Imported.	2,979,268 *228,480	2,930,287 228,480	6,091,782 97 68,543 92
- 2,488	3,120,942	3,123,430	5,618,112 98	1,019	3,207,748	3,208,767	6,160,326 89
27,623,767	.....	27,623,767	369 70	25,755,154	.....	25,755,154	2,910 20
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
.....	71,440,519	71,440,519	1,071,608 74	.....	67,608,157	67,608,157	1,014,123 00
No.	No.	No.		No.	No.	No.	
79,815,531	62,268,640	142,084,171	852,508 68	83,121,844	76,003,930	159,125,774	954,766 50
2,961,230	750,920	3,712,150	11,136 45	2,185,260	696,100	2,881,360	8,644 08
2,927,345	3,056,850	5,984,195	17,952 61	2,740,073	3,543,215	6,283,288	18,849 87
85,704,106	66,076,410	151,780,516	881,597 74	88,047,177	80,243,245	168,290,422	982,260 45
No.	No.	No.		No.	No.	No.	
130,963,584	1,315,450	132,279,034	397,099 86	175,489,240	607,000	176,096,240	530,836 22
.....	975,000	975,000	1,462 50	.....	.....	.....	.....
982,000	.....	982,000	1,473 00	122,000	217,000	339,000	508 50
131,945,584	2,290,450	134,236,034	400,035 36	175,611,240	824,000	176,435,240	531,344 72
Lbs.	Lbs.	Lbs.		Lbs.	Lbs.	Lbs.	
666,696½	6,442,612½	7,109,309	1,777,327 41	676,495½	6,685,079½	7,361,575	1,840,393 96
2,731,031	200,992	2,932,043	146,040 32	3,048,926	102,798½	3,151,724½	157,586 17
713,156	566,650	1,282,806	64,102 24	1,011,933½	758,833½	1,770,767	88,538 48
173,188	.....	173,188	31,635 70	170,622	.....	170,622	31,196 85
.....	72,286½	72,286½	3,614 33	.....	53,256	53,256	2,662 80
4,284,091½	7,265,541	11,569,632½	2,423,355 36	4,907,977	7,599,967½	12,507,944½	2,651,722 97
.....	10,704,961½	10,704,961½	1,137,279 05	.....	11,615,963½	11,615,963½	1,249,569 17
.....	.....	.....	3,560,634 41	.....	.....	.....	3,901,292 14
.....	.....	.....	42,881 40	.....	.....	.....	43,023 54
.....	.....	.....	8,762 31	.....	.....	.....	6,028 49
.....	.....	.....	2,500 00	.....	.....	.....	2,500 00
.....	.....	.....	6,000 00	.....	.....	.....	6,575 00
.....	.....	.....	6,200 00	.....	.....	.....	6,500 00
.....	.....	.....	15,762 50	.....	.....	.....	16,235 00
.....	.....	.....	2,944 05	.....	.....	.....	3,324 50
.....	.....	.....	2,425 00	.....	.....	.....	2,000 00
.....	.....	.....	100 00	.....	.....	.....	100 00
.....	.....	.....	2 00	.....	.....	.....	2 00
.....	.....	.....	11,220,560 78	.....	.....	.....	12,147,201 21

per gallon was collected and afterwards refunded on the exportation of the fulminate.

W. J. GERALD,
Deputy Minister.

No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General on account of Inland Revenues during the Fiscal Year ended June 30, 1902-3.

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
JULY:—									
Excise.....	344,403 78	416,100 08	18,586 36	15,288 48	2,793 93	57,429 55	29,731 20		884,333 38
" Seizures.....		200 00					5 00		205 00
Hydraulic Rents.....	1 00	100 00							101 00
Minor Public Works.....	25 00								25 00
Weights and Measures.....	496 30	264 30		60 00	8 35				928 95
" Seizures.....		5 00							5 00
Gas Inspection.....	55 25								55 25
Electric Light Inspection.....	103 25						9 75		113 00
Methylated Spirits.....	2,726 51	775 19		140 38			59 44		3,701 52
Other Revenues.....	2,275 50	470 00	125 00	205 00	40 00	190 00	275 00	1,162 75	4,743 25
Totals.....	350,086 59	418,014 57	18,711 36	15,693 86	2,842 28	57,619 55	30,080 39	1,162 75	894,211 35
AUGUST:—									
Excise.....	339,429 03	418,185 45	21,883 65	17,489 25	4,536 55	62,668 46	38,510 35		982,702 74
" Seizures.....	10 00	255 30					300 00		565 30
Weights and Measures.....	1,543 76	1,981 56	373 90	414 71	61 74	338 81	36 25		4,750 73
Gas Inspection.....	1,213 25	517 50	24 50	18 50	9 00		21 25		1,842 00
Electric Light Inspection.....	632 00	342 25	44 00	35 25		45 75	145 50		1,244 75
" Seizures.....		5 00							5 00
Methylated Spirits.....	3,530 71	1,797 37	49 41						5,377 49
Other Revenues.....	358 00	115 00	10 00	60 00				1,822 50	2,365 50
Totals.....	376,716 75	423,199 43	22,385 46	18,017 71	4,607 29	63,091 02	39,013 35	1,822 50	948,863 51
SEPTEMBER:—									
Excise.....	432,685 27	458,060 46	27,322 99	18,050 44	4,710 75	69,322 64	47,628 04		1,058,360 59
" Seizures.....	165 00	100 00					25 00		290 00
Minor Public Works.....			43 75						43 75
Weights and Measures.....	2,040 22	1,706 56	103 65	169 62	62 88	530 20	148 95		4,821 68
" Seizures.....	10 00								10 00
Gas Inspection.....	1,043 00	607 00	27 00	25 50		46 00	36 25		1,784 75
Electric Light Inspection.....	1,091 75	435 25	32 50	48 00		16 75	38 50		1,692 75
" Seizures.....	5 00								5 00
Methylated Spirits.....	3,504 50	1,784 62		100 68			126 03		5,406 83

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Other Revenues	1,089 15	40 00	35 00					1,923 25	3,087 40
	441,708 89	462,732 89	19,029 24	4,773 63	69,915 59	48,002 77	1,923 25	1,075,671 15	
Totals									
OCTOBER:—									
Excise	433,420 76	504,114 68	19,787 50	4,732 19	76,657 28	43,310 46	443 83	1,113,681 82	
" Seizures	10 00	3 70	50 00					63 70	
Weights and Measures	5,010 85	1,527 86	220 81	124 96	929 91	36 30		8,024 38	
Gas Inspection	1,307 25	648 80	98 25	9 00	25 50	53 75		2,209 55	
Electric Light Inspection	1,147 50	452 50	21 50	7 75	92 25	85 50		1,901 50	
Methylated Spirits	4,497 15	2,610 62	140 38			49 03	1,865 00	7,297 18	
Other Revenues	219 50	15 00						2,069 50	
Totals	445,613 01	514,372 66	20,318 44	4,873 89	77,714 94	43,535 04	2 308 83	1,135,277 63	
NOVEMBER:—									
Excise	400,347 74	464,567 48	22,306 15	5,078 47	82,738 84	33,848 05	2,960 56	1,036,835 41	
" Seizures	50 00	10 15						60 15	
Minor Public Works	26 00							69 75	
Weights and Measures	1,893 13	1,626 26	265 10	36 70	696 53	111 25		4,684 87	
Gas Inspection	813 00	693 50	71 75		64 25	45 00		1,721 75	
" Seizures	20 00							20 00	
Electric Light Inspection	704 50	713 75	24 25		76 25	104 00		1,681 50	
Methylated Spirits	3,429 54	1,571 93	126 53		157 56	128 18	901 50	5,453 74	
Other Revenues	406 00	40 00						1,407 50	
Totals	407,749 91	463,223 07	22,793 78	5,115 17	83,773 43	34,236 48	3,862 06	1,051,934 67	
DECEMBER:—									
Excise	456,105 85	544,784 30	22,756 06	4,470 70	82,611 16	41,479 68	467 84	1,175,947 35	
" Seizures			8 07			18 59		26 06	
Weights and Measures	1,685 69	892 84	261 27	14 60	400 65	74 10		3,407 40	
Gas Inspection	1,215 75	608 50	40 25			7 25		1,880 25	
Electric Light Inspection	810 75	621 00	179 75		103 50	194 75		1,986 50	
Methylated Spirits	3,763 89	1,340 47	45 19		95 56			5,245 11	
Other Revenues	632 25	10 00	3 00			10 00	755 25	1,410 50	
Totals	464,194 18	548,257 11	23,251 40	4,485 30	83,210 87	41,784 37	1,223 09	1,189,903 77	
JANUARY:—									
Excise	383,429 41	378,815 07	17,763 73	4,788 36	58,870 54	34,641 74	189 13	900,871 61	
" Seizures	5 00	8 75				13 31		27 06	
Hydraulic Rents	1,903 00	2 00	16 00			14 00		1,935 00	
Minor Public Works	30 00					1 00		31 00	
Weights and Measures	4,232 99	584 68	28 19	12 15	491 90	88 60		5,501 76	
Gas Inspection	1,069 50	700 25	121 25	13 75	73 75	104 25		2,154 75	
Electric Light Inspection	584 00	395 25		9 25	121 00	185 75		1,361 25	
Methylated Spirits	4,177 89	1,364 93	249 05					5,829 17	
Other Revenues	652 73	26 00	21 00		15 00		489 25	1,226 98	
Totals	396,084 52	381,886 93	18,199 22	4,823 51	59,572 19	35,048 65	679 38	918,938 58	

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No. 14.—AMOUNTS deposited monthly to the credit of the Honourable the Receiver General, &c.—*Concluded.*

	Ontario.	Quebec.	New Brunswick.	Nova Scotia.	Prince Edward Island.	Manitoba and North-west Territories.	British Columbia.	Yukon.	Totals.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
FEBRUARY :—									
Excise	371,237 09	419,903 21	17,862 69	15,892 48	5,378 45	56,044 86	30,017 74	497 74	916,844 26
" Seizures				100 00					100 00
Hydraulic Rents			43 75						43 75
Minor Public Works	26 00								26 00
Weights and Measures	2,091 07	837 10	14 00	34 20	12 70	415 60	74 90		3,479 57
Gas Inspection	946 75	593 50	16 50	42 25	17 50	43 75	89 75		1,750 00
Electric Light Inspection	573 75	762 50	100 50	132 00	28 25	46 25	218 50		1,841 75
Methylated Spirits	4,761 55	2,099 23	231 48						7,092 26
Other Revenues	641 50	37 75	2 00	24 00			12 00	586 75	1,304 00
Totals	380,379 71	424,233 29	18,260 92	16,225 93	5,436 90	56,570 46	30,412 89	1,084 49	932,604 59
MARCH :—									
Excise	388,405 40	414,750 96	23,045 76	20,110 18	6,020 09	75,166 48	39,129 41	570 25	967,198 52
" Seizures	5 00			1 00					5 00
Hydraulic Rents	960 00	1 00							960 00
Minor Public Works	50 00	225 25							275 25
Weights and Measures	1,704 87	1,017 86	16 85	11 70	14 15	258 25	31 40		3,035 08
" Seizures							25 00		25 00
Gas Inspection	1,179 50	645 00	46 75	80 50	6 75	33 75	28 00		2,020 25
Electric Light Inspection	504 75	715 50	105 50	67 75	13 25	57 00	239 50		1,703 25
Methylated Spirits	5,025 74	2,310 87		244 49		193 18	44 79		7,819 07
Other Revenues	218 00		5 00	7 00	12 00		37 00	1,286 75	1,565 75
Totals	398,053 26	419,666 43	23,219 86	20,522 62	6,066 24	75,708 66	39,535 10	1,867 00	984,629 17
APRIL :—									
Excise	400,446 49	449,827 92	23,379 56	16,435 44	4,416 35	68,196 36	38,792 32	1,435 46	1,002,929 90
" Seizures		10 00							10 00
Hydraulic Rents	30 00	2 00							32 00
Minor Public Works	100 00	106 25							206 25
Weights and Measures	4,979 70	1,427 03	9 15	100 55	15 70	444 60	63 65		7,040 38
Gas Inspection	1,571 75	549 50	77 25	77 00	9 00	50 75	40 75		2,336 50
Electric Light Inspection	732 50	386 75	37 25		6 00		247 75		1,404 50
Methylated Spirits	3,196 50	2,585 64	46 64	126 93					5,084 70

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Other Revenues	209 25		2 00	6 00					976 00	1,193 25
Totals	411,266 28	451,784 99	23,851 85	16,839 17	4,447 05	68,691 71	39,144 47	2,411 46	1,021,436 98	
MAY:—										
Excise	424,521 78	449,964 94	23,506 69	19,134 96	6,731 76	72,826 15	43,551 57	250 00	1,040,487 85	
" Seizures	125 00	17 95		200 00			116 76		459 71	
Hydraulic Rents	1 00	1 00					1 00		3 00	
Minor Public Works	405 00	25 00	53 75						483 75	
Weights and Measures	2,020 29	1,936 98	36 72	70 70	29 20	548 91	94 45		4,737 25	
Gas Inspection	1,408 25	591 00	48 50	43 75	3 50	44 25	69 00		2,208 25	
Electric Light Inspection	575 25	598 75	120 25	77 25		56 25	55 50		1,483 25	
Methylated Spirits	3,983 13	1,506 24	44 00			96 91	45 58		5,675 86	
Other Revenues	216 72			18 00			0 75	713 25	948 72	
Totals	433,256 42	451,641 86	23,909 91	19,544 66	6,764 46	73,572 47	43,934 61	963 25	1,056,487 64	
JUNE:—										
Excise	453,410 24	501,373 82	35,594 53	19,342 48	5,857 18	88,566 33	53,013 40	1,765 32	1,157,923 30	
" Seizures		317 85	400 00						717 35	
Hydraulic Rents		1 00		6 00			75 00		448 00	
Minor Public Works	366 00	15 00							35 00	
Weights and Measures	7,605 78	4,698 29	178 42	743 69	78 82	408 20	133 00		13,846 20	
" Seizures	10 00								10 00	
Gas Inspection	3,361 25	1,355 59	103 25	130 00	9 00	133 75	75 25		5,177 00	
Electric Light Inspection	1,463 75	1,016 25	323 25	51 50	60 25	89 75	271 00		3,275 75	
Methylated Spirits	4,792 19	2,341 75		102 93					7,236 87	
Other Revenues	356 50		15 00	1 00			5 00	3,170 75	3,548 25	
Totals	471,365 71	511,118 96	36,614 45	20,386 60	6,005 25	89,198 03	52,572 65	4,936 07	1,192,217 72	
Grand total	4,976,490 23	5,482,132 19	292,307 92	230,822 63	60,240 97	858,638 92	477,300 77	24,233 13	12,402,166 76	

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No. 15.—COMPARATIVE Monthly

	July.	August.	September.	October.	November.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Spirits..... (1901-1902.....)	418,004 41	444,122 73	475,449 43	553,024 81	520,641 18
(1902-1903.....)	461,778 78	463,136 68	522,155 23	579,236 64	518,642 76
Increase, 1902-1903.....	43,774 37	19,013 95	46,705 80	26,211 83	.....
Decrease, 1902-1903.....	.....	.....	.....	.....	1,998 42
Malt Liquor..... (1901-1902.....)	5,763 00	400 00	200 00	119 70	.....
(1902-1903.....)	6,275 00	315 00	100 00	150 00	142 30
Increase, 1902-1903.....	512 0	.....	.....	30 30	142 30
Decrease, 1902-1903.....	.....	85 00	100 00	.....	.....
Malt..... (1901-1902.....)	89,750 77	83,599 86	86,040 79	90,659 67	93,796 80
(1902-1903.....)	81,817 94	73,860 19	86,782 40	88,049 84	81,829 68
Increase, 1902-1903.....	.....	.....	741 61	.....	.....
Decrease, 1902-1903.....	7,932 83	9,739 67	.....	2,609 83	11,967 12
Tobacco..... (1901-1902.....)	290,531 88	399,629 47	283,569 82	334,919 47	313,287 04
(1902-1903.....)	340,176 36	319,059 13	353,722 89	353,400 81	325,417 97
Increase, 1902-1903.....	59,644 48	9,429 66	70,153 07	18,481 34	12,120 93
Decrease, 1902-1903.....	.....	.....	.....	.....	.....
Cigars..... (1901-1902.....)	88,065 86	74,304 77	72,305 99	76,643 89	73,254 03
(1902-1903.....)	98,273 10	82,877 23	82,990 17	89,016 90	86,841 75
Increase, 1902-1903.....	10,207 24	8,572 46	10,684 18	12,373 01	13,587 72
Decrease, 1902-1903.....	.....	.....	.....	.....	.....
Acetic Acid..... (1901-1902.....)	929 87	84 73	497 94	50 00	1,937 52
(1902-1903.....)	1,200 49	269 61	1,429 62	182 12	.....
Increase, 1902-1903.....	270 62	184 88	931 68	132 12	.....
Decrease, 1902-1903.....	.....	.....	.....	.....	1,937 52
Manufactures in bond. (1901-1902.....)	4,187 74	4,889 99	6,019 83	5,997 74	3,755 91
(1902-1903.....)	3,894 46	4,903 34	6,280 54	6,734 03	3,490 12
Increase, 1902-1903.....	.....	103 35	260 71	736 29	.....
Decrease, 1902-1903.....	293 28	.....	.....	.....	265 79
Seizures..... (1901-1902.....)	350 00	.....	5 00	.....	50 00
(1902-1903.....)	505 00	265 30	343 70	10 00	60 15
Increase, 1902-1903.....	155 00	265 30	338 70	10 00	10 15
Decrease, 1902-1903.....	.....	.....	.....	.....	.....
Other receipts..... (1901-1902.....)	11,921 6	2,492 20	1,840 08	2,111 59	1,942 46
(1902-1903.....)	13,995 91	1,101 45	1,610 97	3,472 57	2,772 76
Increase, 1902-1903.....	2,074 28	.....	.....	1,360 98	830 30
Decrease, 1902-1903.....	.....	1,390 77	229 11	.....	.....
Total Revenue, 1901-1902.....	899,505 16	919,523 75	925,928 88	1,063,526 87	1,008,674 94
" 1902-1903.....	1,007,917 04	945,877 91	1,055,415 52	1,120,252 91	1,019,197 49
Total Increase, 1902-1903.....	108,411 88	26,354 16	129,486 64	56,726 04	10,522 55
" Decrease, 1902-1903.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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REVENUE.

Statement, 1901-1902 and 1902-1903.

December.	January.	February.	March.	April.	May.	June.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
676,881 73	408,858 85	393,059 83	376,589 33	474,053 88	437,414 92	442,511 88	5,620,612 98
753,694 53	447,226 31	458,788 66	462,967 56	503,265 69	511,206 55	480,727 50	6,162,826 89
76,812 80	38,367 46	65,728 83	86,378 23	29,211 81	73,791 63	38,215 62	542,213 91
50 00	75 00	25 00	207 00	.....	130 00	.....	6,969 70
50 00	145 00	75 00	492 00	495 00	708 60	537 30	9,485 20
.....	.....	5 00	285 00	495 00	578 60	537 30	2,515 50
.....	70 00	.....	.....	.....	.....	.....	.....
85,668 44	85,450 98	81,900 03	92,750 17	112,233 63	97,513 21	78,444 39	1,077,808 74
75 523 98	76,641 59	77,875 21	89,301 42	96,882 14	95,282 77	96,775 84	1,020,623 00
.....	.....	.....	.....	.....	.....	18,331 45	.....
10,114 46	8,809 39	4,024 82	3,448 75	15,351 49	2,230 44	.....	57,185 74
268,333 92	280,629 91	274,692 36	289,368 13	327,860 41	308,902 69	291,843 31	3,563,578 41
270,819 71	293,409 22	317,645 82	325,856 72	332,846 88	321,711 09	350,550 04	3,904,616 64
2,485 79	12,779 31	42,953 46	36,488 59	4,986 47	12,808 40	58,706 75	341,038 23
.....
77,771 43	60,945 77	61,263 84	64,417 61	82,743 16	82,682 66	82,961 23	897,360 24
77,125 94	65,268 25	67,594 31	75,923 19	87,577 62	88,986 07	96,020 92	998,495 45
.....	4,322 48	6,330 47	11,505 58	4,834 46	6,308 41	13,059 69	101,135 21
645 49	.....	.....	.....	.....	.....	.....	.....
1,631 21	1,089 76	.....	.....	477 11	147 17	2,017 00	8,862 31
43 76	.....	333 38	.....	.....	1,698 15	971 36	6,128 49
.....	.....	333 38	.....	.....	1,550 98	.....	.....
1 587 45	1,089 76	.....	.....	477 11	.....	1,045 64	2,733 82
2,224 50	1,135 50	1,738 44	2,313 26	3,944 35	4,833 14	4,266 00	45,306 40
2,379 41	1,195 10	2,421 36	2,372 92	3,096 49	4,209 93	3,955 84	45,023 54
154 91	59 60	682 92	59 66	.....	.....	.....	.....
.....	.....	.....	.....	847 86	623 21	310 16	282 86
31 20	295 00	163 25	262 48	194 15	.....	225 90	1,566 98
26 66	27 06	100 00	5 00	426 76	342 95	717 35	2,829 93
.....	.....	.....	.....	232 61	342 95	491 45	1,262 95
4 54	257 94	63 25	257 48	.....	.....	.....	.....
2,474 06	2,125 83	1,839 84	2,326 62	1,963 13	2,708 23	1,673 20	35,418 87
3,560 20	2,020 61	2,124 03	2,680 46	2,474 84	1,544 63	2,735 27	40,093 68
1,086 14	.....	284 19	353 84	511 71	.....	1,062 07	4,674 81
.....	105 22	.....	.....	.....	1,163 60	.....	.....
1,115,066 49	840,596 60	814,682 59	828,234 60	1,003,469 82	934,332 02	908,942 91	11,257,484 63
1,183,224 19	885,933 14	926,957 77	959,599 27	1,027,065 42	1,025,690 74	1,032,991 42	12,190,122 82
68,157 79	45,336 54	112,275 18	131,364 67	23,595 60	91,358 72	129,048 51	932,638 19
.....

W. J. GERALD,
Deputy Minister.

No. 16.—REFUNDS of Revenue during the Fiscal Year ended June 30, 1903.

EXCISE.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					\$ cts.	\$ cts.
Spirits.....	Swift, E. G.	1902.	Windsor	Refunded under Revised Statutes, esp. 34, sec. 238.	788 79	
	"	July 25	"	"	34 " 238	208 19
	"	Aug. 12	"	"	34 " 238	585 39
	"	" 23	"	"	34 " 238	160 32
	"	" 29	"	"	34 " 238	139 06
	"	" 29	"	"	34 " 238	88 82
	"	Sept. 4	"	"	34 " 238	96 74
	"	" 23	"	"	34 " 238	172 01
	"	" 3	"	"	34 " 238	150 78
	"	" 4	"	"	34 " 238	10 41
	Eastern Townships Bank.	" 7	"	"	34 " 238	9,427 44
	Swift, E. G.	" 11	Sherbrooke.	"	34 " 238	731 22
	Honey, J. J.	" 13	Windsor.	"	34 " 238	13,459 45
	Hiram Walker & Sons, Ltd.	" 18	Prescott.	"	34 " 238	564 04
	Swift, E. G.	" 21	Windsor	"	34 " 238	41 19
	"	" 29	"	"	34 " 238	120 95
	"	Nov. 3	"	"	34 " 238	41 88
	"	" 14	"	"	34 " 238	9 33
	"	" 18	"	"	34 " 238	268 49
	"	" 18	"	"	34 " 238	43 53
	King, H. L.	" 22	"	"	34 " 238	1,159 86
	Swift, E. G.	" 25	"	"	34 " 238	136 67
	"	Dec. 3	"	"	34 " 238	127 72
	"	" 10	"	"	34 " 238	164 37
	"	" 17	"	"	34 " 238	122 03
	"	" 22	"	"	34 " 238	122 42
	"	" 29	"	"	34 " 238	27 70
	"	1903.	"	"	34 " 238	270 65
	"	Jan. 5	"	"	34 " 238	69 27
	"	" 8	"	"	34 " 238	271 35
	"	" 21	"	"	34 " 238	123 82
	"	Feb. 6	"	"	34 " 238	73 34
	"	" 10	"	"	34 " 238	174 80
	"	" 20	"	"	34 " 238	117 69
	"	" 27	"	"	34 " 238	451 07
	"	Mar. 7	"	"	34 " 238	
	"	"	"	"	34 " 238	

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Hamilton, J. S. & Co.	16	Brantford	34	238	97 96
Swift, E. G.	24	Windsor	34	238	208 93
"	1	"	34	238	878 52
"	1	"	34	238	7 00
"	4	"	34	238	301 85
"	7	"	34	238	347 95
"	24	"	34	238	83 85
"	27	"	34	238	192 70
Eastern Townships Bank.	28	Sherbrooke	34	238	7,747 92
Swift, E. G.	1	Windsor	34	238	162 70
"	7	"	34	238	591 81
Heney, J. J.	8	Prescott	34	238	13,458 85
Swift, E. G.	15	Windsor	34	238	3 97
"	19	"	34	238	80 94
Heney, J. J.	20	Prescott	34	238	13,366 91
Swift, E. G.	22	Windsor	34	238	21 26
"	28	"	34	238	332 26
Heney, J. J.	28	Prescott	34	238	8,749 67
King, H. L.	28	Windsor	34	238	1,173 82
Swift, E. G.	5	"	34	238	83 24
"	12	"	34	238	42 81
"	12	"	34	238	66 54
"	6	"	34	238	270 18
"	11	"	34	238	109 86
"	21	"	34	238	18 06
1902					
Roy, J. A.	23	Belleville	29	78	202 11
Bixel, A.	23	Brantford	29	78	365 02
Luke, C.	23	"	29	78	110 48
Otterbein, C.	23	"	29	78	123 39
Clark, L. H.	23	Kingston	29	78	1,620 00
Fisher, John	23	"	29	78	234 02
Stevenson, Thos.	23	"	29	78	179 28
Rudolph, Henry	23	London	29	78	84 24
O'Dwyer, P.	23	"	29	78	234 00
Labatt, John	23	"	29	78	1,380 92
Carling, T. H.	23	"	29	78	1,899 85
Schwan, W.	23	Owen Sound	29	78	163 95
Huether, W.	23	"	29	78	195 60
Baton, C.	23	"	29	78	224 46
Heisz, L.	23	Windsor	29	78	113 29
Farquharson & Grainger	23	"	29	78	111 00
Calcutt, H.	23	Peterborough	29	78	273 35
Clark, L. H.	23	Kingston	29	78	2,317 25
Watson, John	23	Stratford	29	78	177 82
King, R.	23	Owen Sound	29	78	27 60
Kuntz, Jacob	23	Stratford	29	78	84 00
Devlin F.	23	"	29	78	74 18
Orillia Brewing Co., The	23	Toronto	29	78	44 30

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1902.			\$ cts.	\$ cts.
Malt—Con	Anderton & Co	July 21	Toronto	Refunded under Revised Statutes, cap. 29, sec.	78 80	78 80
	Reinhardt, L.	" 21	"	"	1,589 39	1,589 39
	Anderton & Co.	" 21	"	"	91 51	91 51
	Anderton, W. A.	" 21	"	"	97 12	97 12
	Toronto Brew. and Malt. Co.	" 21	"	"	1,008 75	1,008 75
	Taylor, T. B.	" 21	"	"	1,300 14	1,300 14
	Gooderham, W. J.	" 21	"	"	504 75	504 75
	Russ, W.	" 21	"	"	1,918 78	1,918 78
	O'Keefe, Eugene.	" 21	"	"	2,068 48	2,068 48
	Cosgrove, L. J.	" 21	"	"	1,145 98	1,145 98
	Brain, Edwin.	" 21	"	"	182 02	182 02
	Boswell Bros.	" 21	Quebec	"	1,250 16	1,250 16
	Anyot & Gauvin.	" 21	"	"	810 00	810 00
	Curran, A. E.	" 21	"	"	197 28	197 28
	Huether, C. N.	" 25	Charlottetown	"	466 87	466 87
	Bernhardt, P.	" 25	Guelph	"	194 55	194 55
	Bauer, A.	" 25	"	"	1,231 46	1,231 46
	Steeleman, G.	" 25	"	"	1,050 00	1,050 00
	Seagram, J. E.	" 25	"	"	54 00	54 00
	Rau, Mary	" 25	"	"	204 75	204 75
	Holliday, Thos.	" 25	"	"	552 87	552 87
	Wilson, M. S.	" 25	Hamilton	"	2,170 80	2,170 80
	Grant & Spring B. Co.	" 25	"	"	1,023 30	1,023 30
	Steel, J. J.	" 25	"	"	371 02	371 02
	Dow & Co., W.	" 25	Montreal	"	3,264 12	3,264 12
	Daves, A. J.	" 25	"	"	2,910 96	2,910 96
	Clarke, E. C.	" 25	"	"	909 92	909 92
	Reinhardt, C. S.	" 25	"	"	326 70	326 70
	Montreal B. Co.	" 25	"	"	27 00	27 00
	Reinhardt, L., jr.	" 25	"	"	790 00	790 00
	Cloutier, D.	" 25	"	"	92 50	92 50
	Mace, T. F.	" 25	"	"	72 37	72 37
	Dewry, E. C.	" 25	Winnipeg	"	824 86	824 86
	Shea, P.	" 25	"	"	454 80	454 80
	Blackwood, W.	" 25	"	"	112 74	112 74
	Robinson, J. A.	" 25	"	"	57 00	57 00
	Witteinan, K.	" 25	"	"	27 40	27 40

SESSIONAL PAPER No. 12

Schwartz, W.	25	"	"	"	28 09
Capital Brew. Co., The	25	"	"	"	356 36
Hull B. & M. Co.	25	"	"	"	44 70
Irion, A. L.	25	"	"	"	577 50
Hiram Walker & Sons, Ltd.	25	"	"	"	1,771 88
Walkerville Brew. Co., Ltd.	25	"	"	"	27 00
Schoenith, G.	25	"	"	"	8 40
Oehner, Robt.	25	"	"	"	69 30
Cross, A. E.	25	"	"	"	478 29
Downer, J. R.	25	"	"	"	1 95
Wickwire, W. N.	25	"	"	"	141 88
McCarthy, D. J.	28	"	"	"	563 30
Ready, James.	28	"	"	"	800 04
Jones, Simson, Ltd.	28	"	"	"	187 50
Gowen, E. N.	28	"	"	"	18 00
Beaufort Brew. Co.	28	"	"	"	675 00
Union Brew. Co.	28	"	"	"	117 00
Ambrose, T. H.	5	"	"	"	309 73
Taylor, A. J.	5	"	"	"	631 44
Silver Spring Brewery	5	"	"	"	1,245 46
Schoenith, Geo.	5	"	"	"	6 90
Carling, T. H.	22	"	"	"	4 80
Proteau & Carignan.	6	"	"	"	52 50
Sleeman, G.	6	"	"	"	286 49
Wiser, J. P.	6	"	"	"	170 25
Bowie, Robt.	6	"	"	"	281 64
White, T. F.	6	"	"	"	250 80
Proteau & Carignan.	6	"	"	"	380 25
Wickwire, W. N.	6	"	"	"	1,383 80
May, J. P.	6	"	"	"	227 10
Fort Steel B. Co.	6	"	"	"	146 61
Henderson, H.	6	"	"	"	12 82
Lion Brew. Co.	6	"	"	"	7 49
Imperial Brew. Co.	12	"	"	"	70 05
Curran, A. E.	16	"	"	"	205 05
Labatt, John	18	"	"	"	16 65
Curran, A. E.	20	"	"	"	243 00
Carling, T. H.	3	"	"	"	3 22
Wickwire, W. N.	3	"	"	"	760 83
Curran, A. E.	3	"	"	"	16 68
May, L. A.	3	"	"	"	39 34
Gowen, E. W.	3	"	"	"	5 26
Victoria Phoenix B. Co.	3	"	"	"	487 85
Amoyot & Gauvin	18	"	"	"	104 85
Wilson, D. H.	3	"	"	"	503 05
McCarthy, D. J.	20	"	"	"	26 00
Grant's Spring B. Co.	20	"	"	"	224 95
McCarthy, D. J.	24	"	"	"	28 71
Holliday, Thomas (estate of)	24	"	"	"	47 24
	24	"	"	"	50 00

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1903.			\$ cts.	\$ cts.
Malt—Con.	Superior B. & M. Co., Ltd.	Jan.	Port Arthur	Refunded under Revised Statutes, cap. 29, sec. 78	229 96	
	Curran, A. E.	5	Halifax	"	2 22	
	Oland, G. W. C.	"	"	"	6 11	
	Wickwire, W. N.	"	"	"	1,485 94	
	Victoria Phoenix B. Co.	"	Victoria	"	299 91	
	Vancouver Breweries, Ltd.	"	Vancouver	"	30 75	
	Sleeman B. & M. Co., The.	Feb.	Guelph	"	823 20	
	Vancouver Breweries, Ltd.	"	Vancouver	"	30 45	
	Labatt, John	21	London	"	25 13	
	Nelson, Nels.	Mar.	Vancouver	"	112 50	
	Vancouver Breweries, Ltd.	21	"	"	66 00	
	Nelson, Nels.	13	"	"	143 85	
	McCarthy, D. J.	27	Prescott	"	27 20	
	Ready, James.	27	St. John	"	2,853 84	
	Dawes, A. J.	10	Montreal	"	43 20	
	Carling, T. H.	8	London	"	4 31	
	Wickwire, W. N.	"	Halifax	"	3,348 78	
	Oland, G. W. C.	"	"	"	13 97	
	Victoria Phoenix B. Co.	"	Victoria	"	878 46	
	Nelson, Nels.	8	Vancouver	"	213 00	
	Vancouver Breweries, Ltd.	14	"	"	56 73	
	McCarthy, D. J.	14	Prescott	"	37 97	
	Toronto M. & B. Co.	14	Toronto	"	917 03	
	Tate, Robt	22	Victoria	"	57 38	
	Roy, J. A.	23	Belleville	"	207 39	
	Corby, H.	23	"	"	27 00	
	Bixel, A.	23	Brantford	"	358 05	
	Otterbein, C.	23	"	"	105 73	
	Luke, C.	23	"	"	101 51	
	Clarke, L. H.	23	Kingston	"	1,308 87	
	Fisher, John	23	Halifax	"	229 05	
	Stevenson, Thos.	23	Kingston	"	143 02	
	Carling, T. H.	23	London	"	1,081 18	
	Labatt, John	23	"	"	1,487 91	
	O'Dwyer, P.	23	"	"	220 65	
	Hewner, Peter	23	"	"	13 80	
	Rudolph, H.	23	"	"	3 90	

Capital Brewing Co., The.	23.	Ottawa.....	29	78	329 78
Hull B. & M. Co.	23.	"	29	78	118 15
Eaton, Chas.	23.	Owen Sound	29	78	320 66
Heather, W.	23.	"	29	78	215 70
Schwan, W.	23.	"	29	78	194 55
Hess, L.	23.	"	29	78	119 94
Furquharson & Granger	23.	"	29	78	111 00
Schwan, David	23.	"	29	78	16 20
Superior B. & M. Co.	23.	Port Arthur	29	78	121 91
Clarke, L. H.	23.	Stratford.	29	78	1,628 15
Watson, John.	23.	"	29	78	159 71
Devlin, Felix	23.	"	29	78	74 17
Buxton, Geo.	23.	"	29	78	60 75
Kuntz, Jacob.	23.	"	29	78	33 00
O'Keefe, Eugene.	23.	Toronto	29	78	1,994 19
Taylor, T. B.	23.	"	29	78	1,940 25
Reinhardt, L.	23.	"	29	78	1,476 60
Ross, W.	23.	"	29	78	1,423 31
Cosgrove, L. J.	23.	"	29	78	1,109 82
Toronto B. & M. Co.	23.	"	29	78	854 85
Gooderham, W. G.	23.	"	29	78	541 38
Brain, Edwin.	23.	"	29	78	163 12
Anderson & Co.	23.	"	29	78	183 19
Anderton, W. A.	23.	"	29	78	64 37
Whitney, A.	23.	"	29	78	39 15
Hiram Walker & Sons, Ltd.	23.	Windsor.	29	78	1,740 90
Irion, A. L.	23.	"	29	78	493 50
Schoenith, Geo.	23.	"	29	78	29 70
Silver Spring Brewery, Ltd.	23.	Sherbrooke.	29	78	1,022 85
Wickwire, W. N.	23.	"	29	78	1,386 00
Oland, Geo. W. C.	23.	Halifax.	29	78	384 43
May, L. A.	23.	"	29	78	215 70
Curran, A. E.	23.	"	29	78	43 03
"	23.	"	29	78	43 47
Oland, G. W. C.	23.	"	29	78	27 00
Drewry, E. L.	23.	Winnipeg.	29	78	1,061 32
Shea, P.	23.	"	29	78	557 90
Blackwood, W.	23.	"	29	78	111 13
Robinson, J. A.	23.	"	29	78	58 12
Wittenan, R.	23.	"	29	78	56 25
Brandon Brewing Co., The.	23.	"	29	78	29 32
Schwartz, W.	23.	"	29	78	5 42
Wilson, M. S.	23.	"	29	78	2,111 27
Steele, J. J.	23.	Hamilton	29	78	444 13
Grant's Spring Brewing Co.	23.	"	29	78	868 56
Nelson, Nels.	23.	"	34	238	241 50
Wilson, D. H.	30.	Vancouver	34	"	605 73
"	1902.	Toronto	"	178	"
Holliday, Thos. (estate of).	24.	Guelph	"	"	50 00

95,889 43

50 00

1902.

Déc.

Malt liquor

12-34

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No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco	American Tobacco Co., Ltd., The	July 21.	Montreal	Refunded under Revised Statutes, cap. 34, sec. 238	154	70		
	Fraser, James	" 21.	Halifax	" " " 34 " 238	179	50		
	McKenna, A.	" 21.	Pictou	" " " 34 " 238	247	36		
	Fair, T. J.	" 21.	Brantford	" " " 34 " 238	156	80		
	Geo. E. Tuckett & Son Co., Ltd., The	" 21.	Hamilton	" " " 34 " 238	38	22		
	Nicholson, D.	" 21.	Charlottetown	" " " 34 " 250	1	21		
	Macdonald, Sir W. C.	" 21.	Montreal	" " " 34 " 238	21	80		
	Dawson, E. J.	" 21.	London	" " " 34 " 238	36	50		
	American Tobacco Co., Ltd., The	" 25.	Montreal	" " " 34 " 238	38	46		
	Tobin, John & Co.	" 25.	Halifax	" " " 34 " 238	21	54		
	Milligan, Geo.	" 25.	Toronto	" " " 34 " 238	483	50		
	Tobin, John & Co.	Aug. 5.	Halifax	" " " 34 " 238	16	23		
	McKenna, A.	" 5.	Pictou	" " " 34 " 238	160	16		
	Tuckett Cigar Co., The	" 5.	Hamilton	" " " 34 " 238	203	00		
	Geo. E. Tuckett & Son Co., Ltd., The	" 5.	"	" " " 34 " 238	717	01		
	Levett, G.	" 5.	Stratford	" " " 34 " 234	10	30		
	Isaacs, A.	" 5.	St. John	" " " 34 " 238	33	75		
	American Tobacco Co., Ltd., The	" 5.	Montreal	" " " 34 " 238	120	30		
	Gardner, H. B.	" 5.	Brantford	" " " 34 " 238	166	10		
	Grothe, L. O.	" 12.	Montreal	" " " 34 " 238	1,358	90		
	Sievert, T. G.	" 12.	Halifax	" " " 34 " 238	1	62		
	"	" 12.	"	" " " 34 " 238	13	31		
	Henry, Jas	" 12.	Montreal	" " " 34 " 238	10	66		
	"	" 15.	"	" " " 34 " 250	1	75		
	Fin, S.	" 15.	"	" " " 34 " 250	1	17		
	Fortier, J. M.	" 15.	"	" " " 34 " 250	15	62		
	American Tobacco Co., Ltd., The	" 15.	"	" " " 34 " 250	173	34		
	Houde, B. & Co.	" 15.	Quebec	" " " 34 " 250	84	68		
	Isaacs, A.	" 15.	St. John	" " " 34 " 238	20	33		
	McKenna, A.	" 15.	Pictou	" " " 34 " 238	132	16		
	Fin, Louis	" 22.	Montreal	" " " 34 " 250	0	02		

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Geo. E. Tuckett & Son Co., Ltd., The.....	"	23.. Hamilton.....	"	"	34 "	259	149 42
Bryan, G. F.....	"	23.. Winnipeg.....	"	"	34 "	238	367 00
Schluter, W. J.....	"	23.. Guelph.....	"	"	34 "	238	79 20
Fortier, J. M.....	"	29.. Montreal.....	"	"	34 "	238	130 84
American Tobacco Co., Ltd., The.....	Sept.	4.. "	"	"	34 "	238	1,377 10
Fortier, J. M.....	"	6.. "	"	"	34 "	238	30 00
American Tobacco Co., Ltd., The.....	"	6.. "	"	"	34 "	238	68 30
Henry, Jas.....	"	17.. "	"	"	34 "	238	2 47
Finn, Louis.....	"	17.. "	"	"	34 "	259	4 05
American Tobacco Co., Ltd., The.....	"	17.. "	"	"	34 "	259	1,022 92
Fortier, J. M.....	"	17.. "	"	"	34 "	259	15 91
Ein, S.....	"	17.. "	"	"	34 "	259	1 05
Houde, B. & Co.....	"	17.. Quebec.....	"	"	34 "	259	90 58
Issacs, A.....	"	17.. St. John.....	"	"	34 "	259	34 37
Geo. E. Tuckett & Son Co., Ltd., The.....	"	17.. Hamilton.....	"	"	34 "	259	142 47
American Tobacco Co., Ltd., The.....	"	18.. Montreal.....	"	"	34 "	259	4 71
American Tobacco Co., Ltd., The.....	"	18.. "	"	"	34 "	238	171 80
Green, Fischel & Co.....	"	18.. "	"	"	34 "	238	17 65
Tobin, John & Co.....	"	18.. Halifax.....	"	"	34 "	238	71 80
Bauld, Bros. & Co.....	"	18.. "	"	3	34 "	238	47 52
Hobbs, A.....	"	18.. "	"	"	34 "	238	163 90
"	"	18.. "	"	"	34 "	238	129 11
Kressler, J. H.....	"	18.. Guelph.....	"	"	34 "	238	19 40
Fortier, J. M.....	"	20.. Montreal.....	"	"	34 "	270	22 46
McKenna, A.....	"	20.. Pictou.....	"	"	34 "	238	195 11
Tobin & Co., John.....	"	25.. Halifax.....	"	"	34 "	238	17 95
Blumenstiel, I.....	"	27.. Hamilton.....	"	"	34 "	238	85 30
Canley, B.....	Oct.	4.. "	"	"	34 "	238	42 90
American Tobacco Co., Ltd., The.....	"	4.. Montreal.....	"	"	34 "	238	43 70
Davis & Sons, S.....	"	11.. "	"	"	34 "	238	8 90
Tuckett Cigar Co., Ltd., The.....	"	11.. Hamilton.....	"	"	34 "	238	316 60
Henry, James.....	"	15.. Montreal.....	"	"	34 "	259	1 94
Ein, S.....	"	15.. "	"	"	34 "	259	0 78
Finn, Louis.....	"	15.. "	"	"	34 "	259	6 03
Fortier, J. M.....	"	15.. "	"	"	34 "	259	11 58
American Tobacco Co., Ltd., The.....	"	15.. "	"	"	34 "	259	855 19
Houde, B. & Co.....	"	15.. Quebec.....	"	"	34 "	259	82 36
Issacs, A.....	"	15.. St. John.....	"	"	34 "	259	38 45
Geo. E. Tuckett & Son Co., Ltd., The.....	"	15.. Hamilton.....	"	"	34 "	259	137 31

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
					\$ cts.	\$ cts.
Tobacco— <i>Con.</i>		1902.				
	(Geo. E. Tuckett & Son Co., Ltd., The.	Oct. 15.	Hamilton.	Refunded under Revised Statutes, cap. 34, sec. 238.	2 50	
	Henry, James.	" 15.	Montreal.	" 34 " 238.	10 00	
	Gorham, J. W.	" 15.	Halifax.	" 34 " 238.	21 54	
	Geo. E. Tuckett & Son Co., Ltd., The.	" 15.	Hamilton.	" 34 " 238.	688 42	
	Ward, W.	" 18.	London.	" 34 " 238.	3 80	
	Henry, Jas.	" 18.	Montreal.	" 34 " 238.	63 80	
	Daly, J. M.	" 18.	London.	" 34 " 238.	7 70	
	Milligan, Geo.	" 18.	Toronto.	" 34 " 238.	433 40	
	Atkins, W.	" 20.	London.	" 34 " 238.	53 80	
	Dawson, E. J.	" 20.	"	" 34 " 238.	127 60	
	McNee, John.	" 20.	"	" 34 " 238.	711 40	
	Payne, J. B.	" 20.	Sherbrooke.	" 34 " 238.	443 50	
	Beggs, L. A.	" 20.	St. Catharines.	" 34 " 238.	25 90	
	Tansey, C. E.	" 20.	"	" 34 " 238.	38 90	
	Nolan, J. F.	" 21.	London.	" 34 " 238.	212 80	
	Donnelly, James.	" 21.	London.	" 34 " 238.	33 20	
	Kelly, Geo.	" 21.	"	" 34 " 238.	197 40	
	Simon, H.	" 21.	"	" 34 " 238.	209 00	
	Smith, Jos.	" 21.	"	" 34 " 238.	405 40	
	McDonald, R. D.	" 21.	"	" 34 " 238.	747 20	
	Ward, D.	" 25.	"	" 34 " 238.	163 10	
	Winterhalk, Jos.	" 25.	Guelph.	" 34 " 238.	62 70	
	Manness, S. R.	" 26.	London.	" 34 " 238.	110 40	
	Bollard, A.	" 27.	Toronto.	" 34 " 238.	220 74	
	Bauld, Bros. & Co.	" 29.	Halifax.	" 34 " 238.	41 36	
	Brener, A. H.	" 29.	London.	" 34 " 238.	218 80	
	Douglas, H. M.	" 29.	"	" 34 " 238.	220 80	
	Harkness, Thos.	" 29.	Montreal.	" 34 " 238.	241 50	
	American Tobacco Co., Ltd., The.	" 31.	"	" 34 " 238.	31 80	
	Isaacs, A.	" 31.	St. John.	" 34 " 238.	56 68	
	Nelson, C. H.	" 31.	Montreal.	" 34 " 238.	334 60	
	Fortier, J. M.	" 31.	"	" 34 " 238.	2,020 70	
	Grothe, L. O.	" 31.	"	" 34 " 238.	1,186 20	
	Gorham & Co., J. W.	Nov. 3.	Halifax.	" 34 " 238.	7	

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Tobin, John & Co., American Tobacco Co., Ltd., The.	10.	"	"	"	34	"	238	14 73
Jacobs, H. & Co.,	10.	"	Montreal	"	34	"	238	462 30
Skelly, W. H.	10.	"	"	"	34	"	238	529 50
Lee, Thomas	13.	"	Guelph	"	34	"	238	18 20
Tietzen, W.	13.	"	Winnipeg	"	34	"	238	180 10
Atkins, W.	13.	"	Vancouver	"	34	"	238	141 70
American Tobacco Co., Ltd., The.	14.	"	London	"	34	"	238	4 60
Henry, James	15.	"	Montreal	"	34	"	238	16 70
Finn, Louis	15.	"	"	"	34	"	259	2 13
American Tobacco Co., Ltd., The.	15.	"	"	"	34	"	259	5 17
Fortier, J. M.	15.	"	"	"	34	"	259	892 27
Fin, S.	15.	"	"	"	34	"	259	13 84
de Cazen, C.	15.	"	"	"	34	"	259	0 82
Houde, B. & Co.	15.	"	Quebec	"	34	"	259	0 14
Isaacs, A.	15.	"	St. John	"	34	"	259	90 51
McKenna, A.	17.	"	Pictou	"	34	"	238	26 23
"	17.	"	"	"	34	"	238	465 44
"	17.	"	"	"	34	"	238	7 59
"	17.	"	"	"	34	"	238	176 08
Bauld, Bros. & Co.	17.	"	Halifax	"	34	"	238	76 32
"	18.	"	"	"	34	"	238	12 65
Hobrecker, A.	19.	"	"	"	34	"	238	7 48
Whaley, H. R.	19.	"	Windsor	"	34	"	238	35 64
Ward, W.	20.	"	London	"	34	"	238	267 34
G. E. Tuckett & Son Co., Ltd., The.	21.	"	Hamilton	"	34	"	259	38 20
Macdonald, Sir W. C.	22.	"	Montreal	"	34	"	238	108 84
Tobin, John & Co.	25.	"	Halifax	"	34	"	238	153 48
Hobrecker, A.	26.	"	"	"	34	"	238	8 90
American Tobacco Co., Ltd., The.	3.	Dec.	Montreal	"	34	"	238	97 50
Hobrecker, A.	3.	"	Halifax	"	34	"	238	8 06
McKenna, A.	3.	"	Pictou	"	34	"	238	21 60
Youngheart, Ed.	3.	"	Montreal	"	34	"	238	401 36
Poulin, P.	3.	"	Prescott	"	34	"	238	512 30
Macdonald, Sir W. C.	6.	"	Montreal	"	34	"	238	98 80
McKenna, A.	6.	"	Pictou	"	34	"	238	109 20
Wilson, Andrew	10.	"	Toronto	"	34	"	238	86 00
Tuckett Cigar Co., The	10.	"	Hamilton	"	34	"	238	146 30
G. E. Tuckett & Son Co., Ltd., The.	10.	"	"	"	34	"	238	329 50
American Tobacco Co., Ltd., The.	19.	"	Montreal	"	34	"	238	681 03
Hirsch, Jacob.	19.	"	"	"	34	"	238	408 70
Solomon, E.	19.	"	"	"	34	"	259	283 40
								1 06

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.		Totals.	
					\$	cts.	\$	cts.
Tobacco— <i>Con.</i>	Henry, Jas.	Dec.	19.	Montreal.	Refunded under Revised Statutes, cap. 34, sec. 259.	1	22	
	de Cazen, C.	"	19.	"	"	0	74	
	Ein, S.	"	19.	"	"	1	06	
	Finn, Louis	"	19.	"	"	4	80	
	Fortier, J. M.	"	19.	"	"	16	81	
	American Tobacco Co., Ltd., The.	"	19.	"	"	861	79	
	Houde, B. & Co.	"	19.	Quebec.	"	60	46	
	Isaacs, A.	"	19.	St. John.	"	43	27	
	G. E. Tuckett & Son Co., Ltd., The.	"	19.	Hamilton	"	140	12	
	Dyer, J. J.	"	22.	London.	"	262	60	
	Wilson, Andrew	"	24.	Toronto	"	238	70	
	Ward, W.	"	24.	London.	"	27	50	
	Henry, James	"	24.	Montreal.	"	92	30	
	Shrader, J. H.	"	26.	Hamilton	"	70	90	
	Blumensteil, I.	"	26.	"	"	111	50	
	Fortier, J. M.	"	30.	Montreal.	"	3	82	
	Miller & Lockwell	Jan.	3.	Quebec.	"	58	50	
	McKenna, A.	"	3.	Pictou.	"	132	56	
	Obernolteffer, S.	"	3.	Kingston.	"	260	50	
	Donoghue & Bradley.	"	3.	Hamilton	"	117	40	
	Fair, Thomas J.	"	3.	Brantford.	"	282	30	
	Milligan, Geo.	"	3.	Toronto	"	474	30	
	American Tobacco Co., Ltd., The.	"	8.	Montreal.	"	175	07	
	Hill, John	"	8.	Hamilton	"	24	20	
	Tobin, John & Co.	"	14.	Halifax	"	10	77	
	American Tobacco Co., Ltd., The.	"	14.	"	"	144	20	
	G. E. Tuckett & Son Co., Ltd., The.	"	14.	"	"	743	64	
	Lemouurier, John	"	17.	Quebec.	"	26	06	
	Henry, James	"	17.	Montreal.	"	1	46	

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de Cazen Co.,	17.	"	"	34	"	259	0 68
Ellis, S.,	17.	"	"	34	"	259	0 88
Solomon, E.,	17.	"	"	34	"	259	2 40
Fortier, J. M.,	17.	"	"	34	"	259	11 43
Finn, Louis	17.	"	"	34	"	259	3 63
American Tobacco Co., Ltd., The	17.	"	"	34	"	259	693 23
Isaacs, A.,	17.	"	"	34	"	259	16 88
G. E. Tuckett & Son Co., Ltd., The	17.	"	"	34	"	259	78 54
"	17.	"	"	34	"	259	2 10
"	17.	"	"	34	"	259	771 73
Bellard, Arthur	17.	"	"	34	"	259	155 41
Houde, B. & Co.,	17.	"	"	34	"	259	71 53
Creed, J. N. & Co.,	17.	"	"	34	"	259	42 65
Billman, Chisholm & Co.,	17.	"	"	34	"	259	86 51
Tobin, John & Co.,	23.	"	"	34	"	259	10 77
Fortier, J. M.,	27.	"	"	34	"	259	111 25
"	27.	"	"	34	"	259	1,119 30
Houde, B. & Co.,	31.	"	"	34	"	259	88 73
Hobbecker, A.,	31.	"	"	34	"	259	501 21
Henry, James	31.	"	"	34	"	259	452 50
Grand, F.,	5.	"	"	34	"	259	10 70
G. E. Tuckett & Son Co., Ltd., The	5.	"	"	34	"	259	140 40
Macdonald, Sir W. C.,	5.	"	"	34	"	259	101 00
Nolan, F.,	5.	"	"	34	"	259	24 80
Ward, W.,	5.	"	"	34	"	259	24 50
Fortier, J. M.,	6.	"	"	34	"	259	5 82
Hobbecker, A.,	6.	"	"	34	"	259	63 00
Hynes, Jos.,	6.	"	"	34	"	259	29 40
Timmons, J. F.,	6.	"	"	34	"	259	17 30
Weis, Frank	6.	"	"	34	"	259	44 60
Kimberley, G. F.,	6.	"	"	34	"	259	65 20
McHugh, John	6.	"	"	34	"	259	75 50
Nolan, J. F.,	10.	"	"	34	"	259	149 50
Smith, Jos.,	10.	"	"	34	"	259	161 40
Kelly, Jos.,	10.	"	"	34	"	259	81 10
Simon, H.,	10.	"	"	34	"	259	94 40
McNee, John	10.	"	"	34	"	259	261 40
Davis, S. & Sons	10.	"	"	34	"	259	237 50
American Tobacco Co., Ltd., The	10.	"	"	34	"	259	496 00
Servart, J. G.,	10.	"	"	34	"	259	15 00
Tuckett Cigar Co. Ltd., The	13.	"	"	34	"	259	302 70
McDonald, R. D.,	13.	"	"	34	"	259	479 30
Brener, A. H.,	17.	"	"	34	"	259	142 00
Henry, James	17.	"	"	34	"	259	2 52
Ein, S.,	17.	"	"	34	"	259	0 82
de Cazen, C.,	17.	"	"	34	"	259	0 90

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1903.			\$ cts.	\$ cts.
Tobacco—Con.	Finn, Louis.	Feb. 17.	Montreal	Refunded under Revised Statutes, cap. 34, sec. 259.	1 26	
	Solomon, E.	" 17.	"	"	2 86	
	Fortier, J. M.	" 17.	"	"	6 93	
	American Tobacco Co., Ltd., The.	" 17.	"	"	786 75	
	Isaacs, A.	" 17.	St. John.	"	28 61	
	(i. E. Tuckett & Son Co., Ltd., The.	" 17.	Hamilton	"	108 80	
	Hobcker, A.	" 20.	Halifax	"	10 68	
	Seivert, J. G.	" 20.	"	"	88 32	
	Bollard, Arthur.	" 20.	Toronto	"	130 00	
	Tobin, John & Co.	" 23.	St. John.	"	10 77	
	McKenna, A.	" 24.	Pictou	"	163 12	
	Levett, G.	" 24.	Stratford	"	161 00	
	Hobcker, A.	" 27.	Halifax	"	5 28	
	Isaacs, A.	" 27.	St. John.	"	35 52	
	Tuckett Cigar Co., The.	" 27.	Hamilton	"	251 40	
	American Tobacco Co., Ltd., The.	Mar. 2.	Montreal	"	884 40	
	Tobin, John & Co.	" 7.	Halifax	"	7 40	
	Nolan, J. F.	" 7.	London	"	16 60	
	Ward, W.	" 7.	"	"	23 30	
	American Tobacco Co., Ltd., The.	" 7.	Montreal	"	196 48	
	McGowan, G. A.	" 7.	Kingston.	"	526 80	
	G. E. Tuckett & Son Co., Ltd., The.	" 14.	Hamilton	"	146 66	
	Milligan, G.	" 14.	Toronto	"	368 10	
	de Cazen, C.	" 16.	Montreal.	"	0 60	
	Henry, James.	" 16.	"	"	4 32	
	Fin, S.	" 16.	"	"	0 70	
	Finn, Louis.	" 16.	"	"	1 09	
	Solomon, E.	" 16.	"	"	2 15	
	Fortier, J. M.	" 16.	"	"	17 61	
	American Tobacco Co., Ltd., The.	" 16.	St. John.	"	813 74	
	Isaacs, A.	" 16.	"	"	31 47	

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Houde, B. & Co.	16. Quebec	34 "	259	118 05
Levesurier, John	16. Quebec	34 "	259	6 42
Lavoie, J. M.	16. Ottawa	34 "	238	17 95
G. E. Tuckett & Son Co., Ltd., The	20. Hamilton	34 "	238	722 05
Tobin, John & Co.	20. Halifax	34 "	238	12 32
Davis, S. & Sons	20. Montreal	34 "	238	713 90
Brown, H. A.	26. Vancouver	34 "	238	54 10
Henry, J.	27. Montreal	34 "	238	6 00
Fortier, J. M.	30. "	34 "	238	1,601 20
McKenna, A.	30. Pictou	34 "	238	379 07
Creed, J. N. & Co.	2. Halifax	34 "	238	15 37
Tobin, John & Co.	2. "	34 "	238	10 77
Simon, Leiser & Co.	2. Victoria	34 "	238	721 40
Macdonald, Sir W.C.	4. Montreal	34 "	238	93 50
McKenna, A.	9. Pictou	34 "	238	291 92
Henry, James	20. Montreal	34 "	259	5 08
de Cazen, C.	20. "	34 "	259	0 90
Ein, S.	20. "	34 "	259	1 00
Finn, Louis	20. "	34 "	259	1 58
Solomon, F.	20. "	34 "	259	2 59
Fortier, J. M.	20. "	34 "	259	25 67
American Tobacco Co., Ltd., The	20. St. John	34 "	259	962 20
Isaacs, A.	20. "	34 "	259	28 21
G. E. Tuckett & Son Co., Ltd., The	20. Hamilton	34 "	259	152 97
"	20. "	34 "	238	3 00
"	21. Pictou	34 "	238	12 00
McKenna, A.	21. Montreal	34 "	238	252 00
American Tobacco Co., Ltd., The	21. Halifax	34 "	238	143 50
Creed, J. N. & Co.	21. Hamilton	34 "	238	262 80
Tuckett Cigar Co., The	"	34 "	238	133 40
Rhumsstiel, I.	"	34 "	238	40 10
Payne, J. B.	22. Sherbrooke	34 "	238	119 92
Hudson's Bay Co.	22. Victoria	34 "	238	177 20
Fair, T. J. & Co., Ltd.	23. Brantford	34 "	238	227 30
Wilson, Andrew	23. Toronto	34 "	238	61 37
Hobbecker, A.	23. Halifax	34 "	238	356 15
"	23. "	34 "	238	10 77
Tobin, J. & Co.	25. "	34 "	238	28 00
Thelin, J. C.	25. Vancouver	34 "	238	189 80
Dooley, James	27. London	34 "	238	20 32
Creed, J. N. & Co.	27. Halifax	34 "	238	297 28
McKenna, A.	27. "	34 "	238	377 10
Milligan, Geo.	1. Toronto	34 "	238	20 88
McKenna, A.	7. Pictou	34 "	238	13 76
Bauld Bros. & Co.	7. Halifax	34 "	238	62 10
Halloran, M. K.	7. Brantford	34 "	238	271 59
Dyer, J. J.	7. London	34 "	238	

No. 16.—REFUNDS of Revenue—Continued.

EXCISE—Continued.

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1903.			\$ cts.	\$ cts.
Tobacco—Con.	Hobbrecker, A.	May 13.	Halifax.	Refunded under Revised Statutes, cap. 34, sec. 238.	16 12	
	Creed, J. N. & Co.	" 13.	"	" " 34 " 238	149 90	
	Tolin, J. & Co.	" 14.	St. John.	" " 34 " 238	33 90	
	Jacobs & Co., J.	" 14.	Montreal.	" " 34 " 238	502 10	
	Nolan, J. F.	" 14.	London.	" " 34 " 238	96 30	
	Creed, J. N. & Co.	" 19.	Halifax.	" " 34 " 238	24 68	
	Seaton & Co.	" 19.	"	" " 34 " 238	12 04	
	Ateshian, Carnig	" 19.	Montreal.	" " 34 " 270	10 00	
	Fortier, J. M.	" 19.	"	" " 34 " 270	2 33	
	Henry, Jas	" 19.	"	" " 34 " 259	6 36	
	de Cazen, C.	" 19.	"	" " 34 " 259	1 02	
	Ein, S.	" 19.	"	" " 34 " 259	1 08	
	Finn, Louis	" 19.	"	" " 34 " 259	1 85	
	Solomon, E.	" 19.	"	" " 34 " 259	3 77	
	Fortier, J. M.	" 19.	"	" " 34 " 259	24 52	
	American Tobacco Co., Ltd., The	" 19.	"	" " 34 " 259	863 54	
	Houde, B. & Co.	" 19.	Quebec.	" " 34 " 259	41 39	
	Isaacs, A.	" 19.	St. John	" " 34 " 259	18 82	
	G. E. Tuckett & Son Co., Ltd., The	" 19.	Hamilton.	" " 34 " 259	134 97	
	McNee, John.	" 19.	London.	" " 34 " 238	242 30	
	Smith, Jos.	" 19.	"	" " 34 " 238	163 00	
	McDonald, R. D.	" 19.	"	" " 34 " 238	682 80	
	Brener, A. H.	" 19.	"	" " 34 " 238	204 70	
	Lee, Thomas.	" 19.	Winnipeg.	" " 34 " 238	191 60	
	Kelly, Geo.	" 20.	London.	" " 34 " 238	78 20	
	McKenna, A.	June 2.	Pictou.	" " 34 " 238	920 40	
	Bauld Bros. & Co.	" 2.	Halifax.	" " 34 " 238	31 04	
	Creed, J. N. & Co.	" 2.	"	" " 34 " 238	161 12	
	American Tobacco Co., Ltd., The	" 2.	Montreal.	" " 34 " 270	228 55	
	"	" 5.	"	" " 34 " 238	273 90	
	Ateshian, Carnig	" 5.	"	" " 34 " 259	1 00	
	Webster, W. R.	" 5.	Sherbrooke.	" " 34 " 238	725 80	
	Tietjen, W.	" 5.	Vancouver.	" " 34 " 238	207 30	
	Provinces Cigar Co., The	" 5.	Victoria	" " 34 " 238	390 40	

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Wilson, Andrew.....	8..	Toronto ..	"	"	214 20
G. E. Tuckett & Son Co., Ltd., The.....	8..	Hamilton.....	"	34 " 233	9 75
Fortier, J. M.....	8..	Montreal.....	"	34 " 270	2 00
Tuckett Cigar Co., The.....	10..	Hamilton.....	"	34 " 238	379 40
Douglas, H. M.....	11..	London.....	"	34 " 238	243 60
Seivert, J. G.....	11..	Halifax.....	"	34 " 238	120 52
".....	11..	".....	"	34 " 238	7 87
Bollard, Arthur.....	11..	Toronto.....	"	34 " 270	250 34
Ateshian, C.....	12..	Montreal.....	"	34 " 270	8 00
Henry, Jas.....	15..	Montreal.....	"	34 " 238	3 87
Ein, S.....	15..	".....	"	34 " 259	0 84
de Cazen, C.....	15..	".....	"	34 " 259	1 09
Solomon, E.....	15..	".....	"	34 " 259	3 82
Fortier, J. M.....	15..	".....	"	34 " 259	19 91
American Tobacco Co., Ltd., The.....	15..	".....	"	34 " 259	756 69
Isaacs, A.....	15..	St. John.....	"	34 " 259	40 40
G. E. Tuckett & Son Co., Ltd., The.....	15..	Hamilton.....	"	34 " 259	161 85
Henry, Jas.....	15..	Montreal.....	"	34 " 270	10 00
Riethel, R. P. & Co.....	17..	Victoria.....	"	34 " 238	82 93
G. E. Tuckett & Son Co., Ltd., The.....	17..	Hamilton.....	"	34 " 238	34 32
Winter, E. J.....	17..	Brantford.....	"	34 " 238	38 40
Isaacs, A.....	17..	St. John.....	"	34 " 238	281 60
Fortier, J. M.....	17..	Montreal.....	"	34 " 238	1,292 50
Winterhalt, Jos.....	19..	Guelph.....	"	34 " 238	110 90
Payne, J. B.....	19..	Sherbrooke.....	"	34 " 238	377 90
McKenna, A.....	22..	Pictou.....	"	34 " 238	10 06
G. E. Tuckett & Son Co., Ltd., The.....	23..	Hamilton.....	"	34 " 238	691 60
Lewis, Frank.....	23..	London.....	"	34 " 238	1 40
Taylor, John.....	24..	Toronto.....	"	34 " 238	115 40
Harkness, Thos.....	30..	Montreal.....	"	34 " 238	33 62
Taney, C. E.....	30..	St. Catharines.....	"	34 " 238	33 70
Daly, J. M.....	30..	London.....	"	34 " 238	122 00
Seaton, R. B. & Co.....	8..	Halifax.....	"	34 " 238	129 00
Fair, T. J.....	8..	Brantford.....	"	34 " 238	205 20
Blumenstiel, I.....	8..	Hamilton.....	"	34 " 238	198 10
Begy, L. A.....	8..	St. Catharines.....	"	34 " 238	21 30
Harkness, Thos.....	8..	Montreal.....	"	34 " 238	173 20
Henry, James.....	8..	".....	"	34 " 238	398 20
Riley, D. J.....	8..	Charlottetown.....	"	34 " 238	188 10
American Tobacco Co., Ltd., The.....	8..	Montreal.....	"	34 " 238	501 98
Milligan, Geo.....	9..	Toronto.....	"	34 " 238	436 50
Whaley, H. R.....	9..	Windsor.....	"	34 " 238	31 30
Dooley, Jas.....	10..	London.....	"	34 " 238	156 90
Ateshian, Carnig.....	10..	Montreal.....	"	34 " 238	20 00

No. 16.—REFUNDS of Revenues—*Concluded.*EXCISE—*Concluded.*

Articles.	To whom paid.	Date.	Divisions.	Under what Authority Refunded.	Amounts.	Totals.
		1903.			\$ cts.	\$ cts.
Tobacco— <i>Cont.</i>	Creed, J. N. & Co	July 13.	Halifax.	Refunded under Revised Statutes, cap. 34, sec. 259.	33 68	
	Ryall, C. A.	" 13.	Windsor	" 34 " 259.	62 70	
	Daly, J. M.	" 14.	London	" 34 " 259.	4 30	
	American Tobacco Co., Ltd., The	" 15.	Montreal.	" 34 " 259.	149 30	
	McKenna, A.	" 15.	Pictou	" 34 " 259.	147 04	
	Tuckett Cigar Co., The	" 15.	Hamilton	" 34 " 259.	114 80	
	Jacobs, H. & Co.	" 15.	Montreal.	" 34 " 259.	331 00	
	Creed, J. N. & Co.	" 20.	Halifax	" 34 " 259.	31 12	
	Nicholson, Donald.	" 20.	Charlottetown.	" 34 " 259.	2 44	
	Henry, James.	" 20.	Montreal.	" 34 " 259.	5 49	
	Fin, S.	" 20.	"	" 34 " 259.	1 24	
	Solomon, C.	" 20.	"	" 34 " 259.	4 09	
	de Cazen, C.	" 23.	"	" 34 " 259.	6 50	
	Fortier, J. M.	" 20.	"	" 34 " 259.	25 65	
	American Tobacco Co., Ltd., The	" 20.	"	" 34 " 259.	1,022 99	
	Isaacs, A.	" 20.	St. John.	" 34 " 259.	42 52	
	Creed, J. N. & Co.	" 20.	Halifax.	" 34 " 259.	138 70	
	Bauld Bros. & Co.	" 22.	"	" 34 " 259.	71 61	
	Ateshian, C.	" 22.	Montreal.	" 34 " 259.	0 78	
	Lemaurier, John	" 22.	Quebec.	" 34 " 259.	29 05	
	Schneider, J. H.	" 22.	Hamilton	" 34 " 259.	62 50	
	Cauley, B.	" 22.	"	" 34 " 259.	56 40	
	Berry, H. D.	" 25.	Quebec	" 34 " 259.	1,167 60	
	McKenna, A.	" 25.	Pictou	" 34 " 259.	74 72	
	Fortier, J. M.	" 25.	Montreal.	" 34 " 259.	46 43	
		1902.		Less refund	71,116 97	
					12 64	
Cigars	Fair, T. J.	Sept. 6.	Brantford	Refunded under Revised Statutes, cap. 34, sec. 259.		71,104 33
		1903.				0 40
Manufactures in Bond	Tollier, J. A.	Feb. 17.	St. Hyacinthe	" 34 " 259.		174 53

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, GAS, ELECTRIC LIGHT AND LAW STAMPS.

No. 18.—STATEMENT showing amount of Revenue accrued during Year ended June 30, 1903.

DR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.				Totals.
				Supreme Court.	Ex-chequer Court.	Yukon Territorial Court.	Yukon Mining Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
To amount of stamps destroyed or returned by distributors.....	377 45							377 45
To commission allowed.....				65 00	170 90			235 90
To amount of stamps remaining in hands of distributors, June 30, 1903..	50,305 60	29,054 05	36,248 00			13,154 00	2,643 00	131,404 65
To balance, being the revenue during 1902-1903.....	64,175 05	25,134 25	19,729 75	1,235 00	3,247 10	13,096 00	2,557 00	120,174 15
Totals.....	114,858 10	54,188 30	55,977 75	1,300 00	3,418 00	26,250 00	5,200 00	261,192 15

CR.

	Weights and Measures Stamps.	Gas Stamps.	Electric Light Stamps.	LAW STAMPS.				Totals.
				Supreme Court.	Ex-chequer Court.	Yukon Territorial Court.	Yukon Mining Court.	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
By amount of stamps in the hands of distributors on July 1, 1902...	44,736 60	29,833 30	36,440 25			18,250 00		129,260 15
By stamps issued by Inland Revenue Department during the year.....	70,121 50	24,355 00	19,537 50	1,300 00	3,418 00	8,000 00	5,200 00	131,932 00
Totals.....	114,858 10	54,188 30	55,977 75	1,300 00	3,418 00	26,250 00	5,200 00	261,192 15

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, 1902-1903.

Dr.

No. 19 (A).—Inspection Divisions in Account with Revenue.

Cr.

BALANCES DUE BY INSPECTORS, JULY 1, 1902.			Seizures and Penalties.	Other Receipts.	Totals.	Divisions.	Stamps returned or destroyed.	Deposited to the credit of the Receiver General.	BALANCES DUE BY INSPECTORS, JUNE 30, 1903.			Totals.
Stamps on hand.	Cash on hand.								Stamps on hand.	Cash on hand.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1,247 30		6,525 00	20 00		7,792 30	Belleville.....	34 50	4,053 50	3,694 30			7,792 30
4,317 73		9,331 00			13,648 73	Hamilton.....		8,813 24	4,836 49			13,648 73
2,160 14		8,673 00		15 00	10,848 14	Ottawa.....	312 45	8,434 73	2,100 96			10,848 14
4,911 27		4,835 00			9,746 27	Toronto.....		6,394 99	3,351 28			9,746 27
3,220 53		8,170 00			11,390 53	Windsor.....		7,668 19	3,722 34			11,390 53
15,886 97		37,534 00	20 00	15 00	53,425 97	Ontario.....	346 95	35,304 65	17,774 37			53,425 97
10,870 33		13,335 00			24,205 33	Montreal.....		10,825 85	13,379 48			24,205 33
1,664 44	37 15	6,120 00			7,821 59	Quebec.....	15 00	4,526 59	3,280 00			7,821 59
3,886 73		400 00			4,286 73	St. Hyacinthe.....		1,778 73	2,508 00			4,286 73
3,315 60		2,110 00	5 00		5,430 60	Three Rivers.....		1,474 15	3,956 45			5,430 60
19,737 10	37 15	21,965 00	5 00		41,744 25	Quebec.....	15 00	18,605 32	23,123 93			41,744 25
1,556 25		1,280 00			2,836 25	St. John, N.B.....	15 35	1,180 79	1,640 11			2,836 25
409 72		330 00			739 72	Cape Breton.....	0 15	544 98	194 59			739 72
613 99	50 45	1,087 50			1,751 94	Halifax.....		933 45	818 49			1,751 94
1,336 88		550 00			1,886 88	Pictou.....		906 11	981 77			1,886 88
2,360 59	50 45	1,997 50			4,378 54	Nova Scotia.....	0 15	2,383 54	1,994 85			4,378 54
579 28		402 50			981 78	Charlottetown, P.E.I.....		471 94	509 84			981 78

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3,923 97	4,600 00	8,523 97	Winnipeg, Man.....	4,778 81	3,745 16	8,523 92
238 24	1,105 00	1,363 24	Calgary, N.W.T.	684 75	678 49	1,363 24
464 20	1,267 50	1,756 70	Victoria, B.C.....	.....	917 85	838 85	1,756 70
44,736 60	87 60	70,121 50	Grand Totals.....	377 45	64,327 65	50,305 60	115,010 70

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

WEIGHTS AND MEASURES, 1902-1903.

No. 19 (B).—Deputy Inspectors of the Old Divisions in Account with Revenue.

DR.

CR.

Balances due July 1, 1902. — Cash on hand.	Totals.	Divisions.	Balances due June 30, 1903. — Cash on hand.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
87 10	87 10	Essex.....	87 10	87 10
87 10	87 10	Ontario.....	87 10	87 10
5 62	5 62	Hull.....	5 62	5 62
5 62	5 62	Quebec.....	5 62	5 62
92 72	92 72	Totals.....	92 72	92 72

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

FINANCIAL RETURNS

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, 1902-1903. No. 20 (A).—INSPECTION DIVISIONS in Account with Expenditures.

Dr.

(For Details, see Appendix B.)

Cr.

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.				
	Superannuation.	Insurance.	Guarantee.			Salaries.						Special Assistance.	Rent.	Travelling Expenses.	Sundries.
						\$	cts.	\$	cts.	\$					
5,909 00	51 92		10 80	5,971 72		Belleville.....	3,449 96	499 92	314 17	1,186 41	521 26	1,844 28	5,971 72		
7,796 00	32 08		16 20	7,844 28		Hamilton.....	6,489 84			1,247 36	97 08	7,844 28			
5,888 04	13 04	41 76	11 40	5,954 24		Ottawa.....	4,165 10		250 00	1,333 26	205 88	5,954 24			
5,948 23	16 04		10 80	5,975 07		Toronto.....	4,190 72			1,665 74	109 61	5,975 07			
5,268 13	28 04		9 00	5,305 17		Windsor.....	3,749 84			1,426 91	128 42	5,305 17			
30,809 40	141 12	41 76	58 20	31,050 48		Ontario.....	22,064 46	499 92	564 17	6,869 68	1,062 25	31,050 48			
8,367 74	64 01		16 20	8,447 98		Montreal.....	6,949 64			1,200 35	297 99	8,447 98			
8,069 23	77 88	38 28	15 60	8,200 99		Quebec.....	6,191 85			1,850 92	138 23	8,200 99			
2,896 10			7 35	2,903 45		St. Hyacinthe.....	2,141 54	60 47		636 05	67 39	2,903 45			
2,504 19			6 90	2,511 09		Three Rivers.....	1,916 48			580 05	14 56	2,511 09			
21,837 26	141 92	38 28	46 05	22,063 51		Quebec.....	17,199 51	60 47		4,267 36	536 17	22,063 51			
3,212 67	43 96		8 40	3,265 03		St. John, N.B.....	2,906 44			337 33	20 66	3,265 03			
1,314 01			3 60	1,317 61		Cape Breton.....	800 00		50 00	438 75	28 86	1,317 61			
3,295 49			5 40	3,300 89		Halifax.....	1,589 96	866 58	375 00	307 80	151 55	3,300 89			
1,905 73	19 96		5 40	1,931 09		Pictou.....	1,900 00			252 00	79 09	1,981 09			
6,515 23	19 96		14 40	6,549 59		Nova Scotia.....	3,999 96	866 52	425 00	998 55	259 50	6,549 59			

WEIGHTS AND MEASURES, 1902-1903.

No. 20 (A).—Inspection Divisions in Account with Expenditures—Concluded.

(For Details, see Appendix B.)

Amounts received from Department to meet Expenditures.	DEDUCTIONS FROM SALARIES FOR			Totals.	DIVISIONS.	EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Totals.
	Superannuation.	Insurance.	Guarantee.			Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
5,785 53	4 04	.....	10 80	5,800 37	Winnipeg.....	2,999 84	902 34	75 00	1,630 56	192 63	5,800 37
1,191 55	15 00	.....	4 78	1,211 33	Calgary.....	915 48	.....	.....	285 85	.....	1,211 33
6,977 08	19 04	.....	15 58	7,011 70	Manitoba and N. W. Territories.....	3,915 32	902 34	75 00	1,926 41	192 63	7,011 70
3,474 02	.....	.....	7 20	3,481 22	Victoria, B. C.	1,749 84	.....	180 00	1,455 16	96 22	3,481 22
2,035 68	.....	.....	.....	2,035 68	Chief Inspector.....	1,794 33	.....	.....	241 35	.....	2,035 68
8,902 65	.....	.....	.....	8,902 65	General Contingencies .....	.....	.....	.....	.....	8,902 65	8,902 65
1,174 28	.....	.....	.....	1,174 28	Printing.....	.....	.....	.....	.....	1,174 28	1,174 28
211 43	.....	.....	.....	211 43	Stationery.....	.....	.....	.....	.....	211 43	211 43
86,906 33	886 00	80 04	155 23	87,507 60	Grand Totals.....	55,179 78	2,329 31	1,244 17	16,247 19	12,507 15	87,507 60

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

WEIGHTS AND MEASURES, 1902-1903.

DR. No. 20 (B).—INSPECTION DIVISIONS in Account with Expenditures. CR.

Balances due by sundry persons, July 1, 1902.	Totals.	Divisions.	Balances due by sundry persons June 30, 1903.	Totals.
\$ cts.	\$ cts.		\$ cts.	\$ cts.
39 56	39 56	Essex	39 56	39 56
33 53	33 53	Waterloo.....	33 53	33 53
73 09	73 09	Ontario.....	73 09	73 09
0 33	0 33	Drummond.....	0 33	0 33
41 45	41 45	Laval	41 45	41 45
26 88	26 88	Montmorency.....	26 88	26 88
27 51	27 51	Richelieu.....	27 51	27 51
96 17	96 17	Quebec	96 17	96 17
24 00	24 00	Lunenburg, Nova Scotia.	24 00	24 00
193 26	193 26	Totals	193 26	193 26

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.W. J. GERALD,
Deputy Minister.

No. 21.—GAS INSPECTION, 1902-3.
INSPECTION OF Districts in Account with Revenue.

Dr.

Cr.

BALANCES DUE BY INSPECTORS, JULY, 1, 1902.		Stamps issued to Inspectors.	Penalties.	Other Receipts.	Totals.	Districts.	Deposited to the credit of the Receiver General.	BALANCES DUE BY INSPECTORS, JUNE 30, 1903.		Totals.
Stamps on hand.	Cash on hand.							Stamps on hand.	Cash on hand.	
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.
601 50		275 00			876 50	Barrie	125 00	751 50		876 50
827 50					827 50	Belleville	87 75	739 75		827 50
750 50		100 00			850 50	Berlin	362 00	548 50		850 50
352 00		200 00			552 00	Brockville	205 75	345 25		552 00
485 50			15 00		500 50	Cobourg	191 50	309 00		500 50
254 00					254 00	Cornwall	63 25	190 75		254 00
426 25		175 00			601 25	Guelph	175 00	426 25		601 25
1,614 50		2,625 00			4,239 50	Hamilton	2,322 50	1,917 00		4,239 50
720 50		250 00			970 50	Kingston	355 50	624 00		970 50
246 75					246 75	Listowel	60 75	186 00		246 75
1,557 75		1,725 00	5 00		3,287 75	London	2,488 50	799 25		3,287 75
135 75					135 75	Napanee	67 00	68 75		135 75
2,648 00					2,648 00	Ottawa	634 50	2,013 50		2,648 00
539 00					539 00	Owen Sound	115 25	423 75		539 00
864 00		175 00			1,039 00	Peterborough	107 50	931 50		1,039 00
670 50		175 00			845 50	Sarnia	224 75	620 75		845 50
1,177 00					1,177 00	Stratford	146 50	1,030 50		1,177 00
4,864 55		6,000 00			10,864 55	Toronto	7,530 50	3,334 05		10,864 55
18,744 55		11,700 00	20 00		30,464 55	Ontario	15,204 50	15,260 05		30,464 55
1,111 00		7,375 00		5 55	8,491 55	Montreal	7,018 80	1,472 75		8,491 55
727 00		200 00			927 00	Quebec	351 25	565 75		927 00
408 50					408 50	Sherbrooke	86 00	372 50		408 50
		1,230 00			1,230 00	St. Hyacinthe	53 50	1,176 50		1,230 00
2,246 50		8,805 00		5 55	11,057 05	Quebec	7,469 55	3,587 50		11,057 05
828 75					828 75	Fredericton	68 75	738 00		828 75
808 50		750 00			1,558 50	St. John	457 25	1,102 25		1,558 50
1,636 25		750 00			2,386 25	New Brunswick	530 00	1,856 25		2,386 25

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535 50	1,975 00	2,510 50	758 00	1,752 50	2,510 50
973 75		973 75	77 50	896 25	973 75
1,235 00	625 00	1,860 00	553 75	1,306 25	1,860 00
855 25		855 25	65 00	790 25	855 25
1,312 50		1,312 50	185 25	1,127 25	1,312 50
1,737 50	500 00	1,737 50	145 75	1,591 75	1,737 50
1,066 50		1,066 50	174 50	892 00	1,066 50
4,461 75	500 00	4,961 75	570 50	4,391 25	4,961 75
29,833 30	24,355 00	54,213 85	25,159 80	29,054 05	54,213 85
			Grand Totals		

Halifax, N.S.

Charlottetown, P.E.I.

Winnipeg, Man.

Nanaimo.

New Westminster

Vancouver

Victoria.

British Columbia.

Grand Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

Dr.

(For Details, see

Balances due by Inspectors July 1, 1902.	Amounts received from Department to meet Expendi- tures.	DEDUCTIONS FROM SALARIES FOR			Totals.	
		Super- annuation.	Retirement.	Guarantee.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
94 40	2 00			3 60	100 00	Barrie.
710 94	7 04			6 48	724 46	Belleville
163 46				3 60	167 06	Berlin
114 91					114 91	Brockville
158 85	2 00			3 60	164 45	Cobourg
141 20	2 00			3 60	146 80	Cornwall
206 04	4 00			3 60	213 64	Guelph
2,687 50	36 00			7 20	2,730 70	Hamilton
492 95				3 60	496 55	Kingston
171 50				3 60	175 10	Listowel
1,612 63				3 60	1,616 23	London
35 70					35 70	Napanee
1,977 25				3 60	1,980 85	Ottawa
317 40	4 00			3 60	325 00	Owen Sound
148 40				3 60	152 00	Peterborough
119 45				1 80	121 25	Sarnia
207 25	4 00			3 60	214 85	Stratford
3,366 62	34 04			7 20	3,407 86	Toronto
12,726 45	95 08			65 88	12,887 41	Ontario
3,112 12				5 40	3,117 52	Montreal
1,427 90	25 96			3 60	1,457 46	Quebec
143 40	3 00			3 60	150 00	Sherbrooke
98 20				1 80	100 00	St. Hyacinthe
4,781 62	28 96			14 40	4,824 98	Quebec
196 40				3 60	200 00	Fredericton
1,181 09				3 60	1,184 69	St. John
1,377 49				7 20	1,384 69	New Brunswick
2,621 51	27 00			7 20	2,655 71	Halifax
12 88					12 88	Pictou
2,621 51	27 00			7 20	2,668 59	Nova Scotia
316 22				3 60	319 82	Charlottetown, P.E.I.
428 10				3 60	431 70	Winnipeg, Man.
96 40				3 60	100 00	Nanaimo
115 25			5 00	3 60	123 85	New Westminster
422 25	6 00			3 60	431 85	Vancouver
202 40	4 00			3 60	210 00	Victoria
836 30	10 00		5 00	14 40	865 70	British Columbia
200 00	902 70				1,102 70	General
	497 95				497 95	General expenses
	584 78				584 78	Printing
	211 24				211 24	Stationery
212 88	25,284 36	161 04	5 00	116 28	25,779 56	Grand totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

INSPECTION.

Account with Expenditures, 1902-3.

Appendix B.)

CR.

EXPENDITURES AUTHORIZED BY THE DEPARTMENT.					Balances due by Inspectors June 30, 1903.	Totals.
Salaries.	Special Assistance.	Rent.	Travelling Expenses.	Sundries.		
\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
100 00						100 00
449 96		231 25	7 70	35 55		724 46
100 00			53 15	13 91		167 06
	99 96			14 95		114 91
100 00			33 30	31 15		164 45
100 00				46 80		146 80
200 00				13 64		213 64
2,499 96		36 00	130 05	64 69		2,730 70
400 00		45 00		51 55		496 55
100 00		60 00		15 10		175 10
1,100 00	95 00		284 30	136 93		1,616 23
			31 15	4 55		35 70
1,050 00	540 00	300 00	7 50	83 35		1,980 85
200 00		125 00				325 00
150 00				2 00		152 00
100 00		20 00		1 25		121 25
200 00				14 85		214 85
3,349 88				57 98		3,407 86
10,199 80	734 96	817 25	547 15	588 25		12,887 41
2,299 92	356 00	240 00	81 40	140 20		3,117 52
1,300 00		150 00		7 46		1,457 46
150 00						150 00
100 00						100 00
3,849 92	356 00	390 00	81 40	147 66		4,824 98
200 00						200 00
1,100 00			77 16	7 53		1,184 69
1,300 00			77 16	7 53		1,384 69
1,899 96		307 35	342 33	106 07		2,655 71
					12 88	12 88
1,899 96		307 35	342 33	106 07	12 88	2,668 59
300 00				19 82		319 82
300 00		75 00		56 70		431 70
100 00						100 00
100 00				23 85		123 85
300 00			74 25	57 60		431 85
200 00				10 00		210 00
700 00			74 25	91 45		865 70
			28 25	874 45	200 00	1,102 70
				497 95		497 95
				584 78		584 78
				211 24		211 24
18,549 68	1,090 96	1,589 60	1,150 54	3,185 90	212 88	25,779 56

W. J. GERALD,

Deputy Minister.

ELECTRIC LIGHT INSPECTION, 1902-1903.
No. 23.—INSPECTION DISTRICTS IN ACCOUNT WITH REVENUE.

No. 23.—INSPECTION DISTRICTS IN ACCOUNT WITH REVENUE.												CR.
BALANCES JULY 1, 1902.		Stamps issued to Inspectors	Regis- tration Fees accrued.	Penalties.	Totals.		DEPOSITED TO THE CREDIT OF THE RECEIVER GENERAL.		BALANCES JUNE 30, 1903.		Totals.	
Stamps on hand.	Cash on hand.						Registration Fees.	Inspection Fees.	Stamps on hand.	Cash on hand.		
\$	cts.	\$	cts.	\$	cts.		\$	cts.	\$	cts.	\$	cts.
1,517 75	575 00	500 00	.....	2,592 75	Belleville.....	500 00	453 75	1,639 00	.....	2,592 75	.....
1,961 75	737 50	300 00	.....	2,999 25	Hamilton.....	300 00	831 00	1,868 25	.....	2,999 25	.....
2,029 00	900 00	540 00	5 00	3,474 00	London.....	540 00	991 00	1,943 00	.....	3,474 00	.....
7,180 25	2,650 00	310 00	.....	10,140 25	Ottawa.....	310 00	3,280 25	6,550 00	.....	10,140 25	.....
8,037 00	3,250 00	830 00	.....	12,117 00	Toronto.....	830 00	3,372 75	7,914 25	.....	12,117 00	.....
20,725 75	8,112 50	2,490 00	5 00	31,323 25	Ontario.....	2,490 00	8,928 75	19,914 50	.....	31,323 25	.....
3,879 75	4,700 00	170 00	5 00	8,754 75	Montreal.....	170 00	4,950 75	3,634 00	.....	8,754 75	.....
2,147 00	750 00	140 00	.....	3,037 00	Quebec.....	140 00	899 50	1,997 50	.....	3,037 00	.....
121 25	275 00	170 00	.....	566 25	Sherbrooke.....	170 00	162 25	234 00	.....	566 25	.....
1,330 00	130 00	.....	1,460 00	St. Hyacinthe.....	130 00	265 75	1,064 25	.....	1,460 00	.....
.....	375 00	55 00	.....	430 00	Three Rivers.....	55 00	116 50	258 50	.....	430 00	.....
7,478 00	6,100 00	665 00	5 00	14,248 00	Quebec.....	665 00	6,394 75	7,188 25	.....	14,248 00	.....
1,822 30	1,250 00	140 00	.....	3,212 50	St. John, N.B.....	140 00	1,059 25	2,013 25	.....	3,212 50	.....
1,896 75	875 30	305 00	.....	3,076 75	Halifax, N.S.....	305 00	731 50	2,040 25	.....	3,076 75	.....
334 00	250 00	40 00	.....	624 00	Charlottetown, P. E. I.....	40 00	124 75	459 25	.....	624 00	.....
1,224 50	725 00	230 00	.....	2,179 50	Winnipeg, Man.....	230 00	704 75	1,244 75	.....	2,179 50	.....
1,916 75	1,300 00	230 00	.....	3,446 75	Vancouver.....	230 00	1,141 25	2,075 50	.....	3,446 75	.....
1,042 00	925 00	65 00	.....	2,032 00	Victoria.....	65 00	654 75	1,912 25	.....	2,032 00	.....
2,908 75	2,225 00	295 00	.....	5,478 75	British Columbia.....	295 00	1,796 00	3,387 75	.....	5,478 75	.....
36,440 25	19,537 50	4,156 00	10 00	60,142 75	(Grand totals.....	4,156 00	19,739 75	36,248 00	.....	60,142 75	.....
.....	15 00	.....	15 00	Less Refunds, as per Statement No. 16.....	15 00	.....	.....	.....	15 00	.....
36,440 25	19,537 50	4,140 00	10 00	60,127 75		4,140 00	19,739 75	36,248 00	.....	60,127 75	.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

ELECTRIC LIGHT INSPECTION, 1902-1903.

DR. No. 24.—Inspection Districts in Account with Expenditures.

CR.

Amounts received from Department to meet expendi- tures.	Guarantee.	Totals.		EXPENDITURES AUTHORIZED BY THE DEPARTMENT.				Totals.
				Salaries.	Special Assistance.	Travelling Expenses.	Sundries.	
\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
290 43		290 43	Belleville.....			277 22	13 21	290 43
85 25		85 25	Hamilton.....			83 30	1 95	85 25
194 29		194 29	London.....			142 35	51 94	194 29
2 50		2 50	Owen Sound.....				2 50	2 50
239 63		239 63	Toronto.....			234 38	5 25	239 63
424 90		424 90	Montreal.....		374 00	36 65	14 25	424 90
74 42		74 42	Quebec.....			4 96	69 46	74 42
74 97		74 97	Sherbrooke.....			63 76	11 21	74 97
346 40	1 80	348 20	St. Hyacinthe.....	300 00		46 90	1 30	348 20
520 48	1 65	522 13	Three Rivers.....	458 26		25 40	38 47	522 13
137 58		137 58	St. John.....			133 20	4 38	137 58
246 75		246 75	Halifax.....			244 00	2 75	246 75
30 53		30 53	Charlottetown.....			7 30	23 23	30 53
48 15		48 15	Victoria.....			38 90	9 25	48 15
3,132 42		3,132 42	Chief Electrical Engineer	2,764 19		191 86	176 37	3,132 42
1,939 05		1,939 05	General.....				1,939 05	1,939 05
689 55		689 55	Printing.....				689 55	689 55
19 99		19 99	Stationery.....				19 99	19 99
8,497 29	3 45	8,500 74	Totals.....	3,522 45	374 00	1,530 18	3,074 11	8,500 74

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

Dr. No. 25.—STATEMENT showing the transactions in connection with the manufacture of Methylated Spirits, 1902-1903. Cr.

Amounts.	Totals.	Amounts.	Totals.
\$ cts.	\$ cts.	\$ cts.	\$ cts.
To stock on hand, July 1, 1902, viz. Wood Naphtha, 8,293-01 Proof Galls. = 4,960-07 Std. Galls. at \$1.40	13,906 10	By Goods sold as follows: Methylated Spirits, 94,187-03 Proof Galls. = 13,408-50 Std. Galls. at \$1.08	72,252 39
Methylated Spirits, 6,213-26 Proof Galls. = 3,205-03 Std. Galls. No. 1 at \$1.00	6,944 10	35,537 16 " " \$1.10	14,481 18
547-41 " " No. 2 at \$1.50	3,625 53	7,373-64 " " \$1.50	39,080 86
Alcohol, 6,475-43 Proof Galls. at 25c	821 11	Drums, 284 at \$10, 31 at \$8	11,060 46
Drums, 8 at \$8 and 9 at \$10	1,618 86	Barrels, 1,825 at \$2.50, 60 at \$3	2,888 00
Barrels, 337 at \$2.50	154 00	Cartage, 80c.; cans, \$5	4,742 50
	842 50		5 80
		Less refunded for loss in transit, \$11.36 (M. Spirits) and \$4.15 repairs to drums	72,268 80
			16 41
To Stock sold in 1901-02 and not paid until after July 1, 1902	1,360 55	By Stock sold and not paid for, up to June 30, 1903: Methylated Spirits, 2,706-28 Proof Galls. = 653-06 Std. Galls. at \$1.08	2,412 16
Methylated Spirits, 1,843-59 Proof Galls. = 453-06 Std. Galls. at \$1.08	489 29	712-34 " " \$1.10	683 70
435-40 " " \$1.10	568 94	288-83 " " \$1.50	783 57
124-88 " " \$1.50	187 52	Drums, 8 at \$10	433 24
Drums, 6 at \$10	60 00	Barrels, 75 at \$2.50	80 00
Barrels, 14 at \$2.50	35 00	By 846-62 Proof Galls. Alcohol, purchased at 25c. per gall. and not entered in warehouse until after June 30, 1903, and 13 barrels at \$2.50	187 50
			244 15
To Disbursements for purchases, &c. Alcohol, 68,078-92 Proof. Galls. at 25c	17,019 74	By Goods used in manufacture: Wood Naphtha, 25,255-34 Proof Galls. = 15,120-06 Std. Galls.	
Wood Naphtha, 19,674-87 Proof Galls. = 11,774-60 Std. Galls. at \$1.40	16,484 44	Alcohol, 68,444-23 Proof Galls.	
Drums, 58 at \$6.50, 32 at \$8 and 248 at \$10	3,113 00	Barrels destroyed, 59	
Barrels, 1,851 at \$2.50 and 60 at \$3	4,807 50		
Sundries	5 06		
	41,429 73		
Less 3,380 Galls. of Alcohol sold 82c., and freight \$106.37	106 79		

No. 26.—STATEMENT showing the Amounts voted, and the Expenditures authorized for each service, for the Year ended June 30, 1903.

Services.	Grants.	Expenditures.	Over-Expenditures.	Under-Expenditures.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Minister's salary.....	7,000 00	7,000 00		
Department salaries.....	35,460 00	34,360 00		1,100 00
" contingencies.....	7,300 00	4,789 24		2,510 76
Excise salaries.....	327,429 37	322,722 68		4,706 69
" contingencies.....	58,000 00	57,479 58		520 42
" " on account of stamps...	26,000 00	26,000 00		
Commission to Customs officers.....	5,500 00	5,478 94		21 06
Duty pay.....	6,400 00	6,247 91		152 09
" other than special surveys.....	1,000 00	650 00		350 00
Preventive service.....	13,000 00	10,755 59		2,244 41
Minor revenues.....	2,200 00	1,507 81		692 19
Tobacco stamp commission.....	100 00	50 84		49 16
Weights and measures salaries.....	55,179 78	55,179 78		
" " contingencies.....	26,000 00	24,860 40		1,139 60
" " special vote.....	6,920 22	6,883 73		36 49
Gas and electric light inspection salaries.....	22,260 00	22,072 13		177 87
" " contingencies.....	12,000 00	11,995 29		4 71
Adulteration of food.....	25,100 00	19,841 13		5,258 87
Methylated spirits.....	65,000 00	49,188 38		15,811 62
Metric system supplies.....	500 00	393 79		106 21
L. A. Fréchette, translation.....	100 00	95 42		4 58
C. Perkins.....	80 00	80 00		
Provisional allowance.....	500 00	149 97		350 03
E. Forest.....	85 00	85 00		
M. J. Kelly.....	159 90	159 90		
A. Guay.....	30 00	30 00		
	703,294 27	668,057 51		33,236 76

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

APPENDIX A.

STATISTICS

APPENDIX A—SPIRITS.

No. 1.—RETURN of Manufactures for the year ended June 30, 1903.

Divisions.	LICENSES.		GRAIN, &c., USED FOR DISTILLATION.						Total Grain used for Distillation.	Proof Spirits manufactured.	Duty Collected, on ex-Manufactories, Deficiencies and Assessments.		Total Duty Collected ex-Manufactories, including License Fees.
	No.	Fees.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.			Galla.	\$ cts.	
Belleville, Ont.	1	250	143,996	2,649,955	1,353,405	18,400			4,165,755	236,946.94			250 00
Guelph "	1	250	274,840	4,443,100	925,500	47,460	60,300		5,751,200	322,414.67	46.58	88 50	338 50
Hamilton "	1	250	159,931	1,690,262	568,607	11,738	1,976,662		4,407,200	259,992.28	134.62	256 58	505 58
Perth "	2	500	262,300						262,300	14,417.84			500 00
Prescott "	1	250	264,901	5,165,740	1,041,250	65,394			6,537,285	377,808.75			250 00
Toronto "	1	250	665,800	11,177,735	2,491,045	138,510			14,473,090	873,527.33			250 00
Windsor "	1	250	1,417,824	23,292,000	4,335,800	194,100			29,239,724	1,716,406.82	837.99	1,707.59	1,967.59
Totals	8	2,000	3,189,591	48,418,792	10,715,607	475,602	2,036,962		64,836,564	3,801,514.63	1,019.09	2,061.67	4,061.67
Joliette, Que.	1	250	1,245,725	1,097,120	1,319,410				3,662,255	182,902.71			250 00
Montreal "	1	250						1,514,087		79,156.87			250 00
Totals	2	500	1,245,725	1,097,120	1,319,410			1,514,087	3,662,255	262,068.58			500 00
Grand Totals.	10	2,500	4,435,316	49,515,912	12,035,017	475,602	2,036,962	1,514,087	68,498,809	4,063,003.21	1,019.09	2,061.67	4,531.67

No. 2.—COMPARATIVE STATEMENT of Manufactures for the years ended June 30, 1902 and 1903.

Provinces.	LICENSEES.		GRAIN, &c., USED FOR DISTILLATION.							Total Grain used for Distillation.	Proof Spirits Manufactured.	Duty Collected on ex-Manufactory, on Deficiencies and Assessments.		Total Duty Collected ex-Manufactory, including License Fees.
	No.	Fee.	Malt.	Indian Corn.	Rye.	Oats.	Wheat.	Molasses.						
									Lbs.			Lbs.	Lbs.	Lbs.
1902.		\$											\$ cts.	\$ cts.
Ontario.....	9	2,250	2,570,961	40,684,021	8,590,822	413,965	29,470			52,289,239	3,111,605.82	2,487.57	4,817.49	7,067.49
Quebec.	1	250	861,105	713,850	858,235					2,433,190	122,541.48			250.00
Totals.....	10	2,500	3,432,066	41,397,871	9,449,057	413,965	29,470			54,722,429	3,234,147.30	2,487.57	4,817.49	7,317.49
1903.														
Ontario.....	8	2,000	3,189,591	48,418,792	10,715,607	475,602	2,036,962			64,836,554	3,801,514.63	1,019.09	2,051.67	4,051.67
Quebec.....	2	500	1,245,725	1,097,120	1,319,410					3,662,255	262,088.58			500.00
Totals.....	10	2,500	4,435,316	49,515,912	12,035,017	475,602	2,036,962			68,498,809	4,063,603.21	1,019.09	2,051.67	4,551.67

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—SPIRITS.

No. 3.—STATEMENT showing the transactions in the Distilleries in the

Divisions.	In process, including defi- ciencies brought for- ward.	Manufactured during the year, including surpluses.	RETURNED TO DISTILLERY FOR REDISTILLATION.		Received from other sources, duty paid.
			Duty paid.	In bond.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Belleville, Ont.	1,407·97	236,946·94	.....	513·00	908·97
Guelph "	32,807·55	322,414·67	.....	4,399·84	1,792·92
Hamilton "	968·95	259,992·28	.....	{ *177·09 32,384·83 }	230·13
Perth "	109·10	14,417·84	.....	.....	.....
Prescott "	11,004·78	377,808·75	.....	627·96	757·66
Toronto "	6,482·49	873,527·33	537·89	587,028·94	1,723·65
Windsor "	86,056·49	1,716,406·82	.....	245,276·34	759·15
Totals	138,837·33	3,801,514·63	537·89	{ 177·09 870,230·91 }	6,162·48
Joliette, Que	2,946·05	182,902·71	.....	.....	.....
Montreal " .....	.....	79,185·87	.....	.....	.....
Totals	2,946·05	262,088·58	.....	.....	.....
Grand Totals	141,783·38	4,063,603·21	537·89	{ *177·09 870,230·91 }	6,162·48

* Soakage.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

Dominion of Canada during the year ended June 30, 1903.

Totals.	Warehoused during the year.	Fusel Oil written off.	Written off.	Deficiencies on which duty was collected.	In process, including defi- ciencies carried for- ward.	Totals.
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
239,776·88	236,514·94	1,407·97	.....	.....	1,853·97	239,776·88
361,414·98	338,936·30	1,268·07	.....	46·58	21,164·03	361,414·98
293,743·28	292,700·22	253·94	.....	134·52	654·60	293,743·28
14,526·94	14,425·90	.....	.....	.....	101·04	14,526·94
390,199·15	365,879·70	746·88	.....	.....	23,572·57	390,199·15
1,469,300·30	1,457,351·49	2,739·45	.....	.....	9,209·36	1,469,300·30
2,048,498·80	1,991,074·58	3,879·04	.....	837·99	52,707·19	2,048,498·80
4,817,460·33	4,696,883·13	10,295·35	.....	1,019·09	109,262·76	4,817,460·33
185,848·76	182,981·14	.....	.....	.....	2,867·62	185,848·76
79,185·87	73,710·94	.....	2·81	.....	5,472·12	79,185·87
265,034·63	256,692·08	.....	2·81	.....	8,339·74	265,034·63
5,082,494·96	4,953,575·21	10,295·35	2·81	1,019·09	117,602·50	5,082,494·96

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

APPENDIX A—Continued—SPIRITS.

DR.

No. 4.—WAREHOUSE RETURNS

Remaining in Warehouse from last year.	Placed in Warehouse.	Imported.	Received from other Divisions.	Totals.	DIVISIONS.	Entered for Consumption.
Galls.	Galls.	Galls.	Galls.	Galls.		Galls. \$ cts.
621,946·87	236,514·94		13,614·47	872,076·28	Belleville, Ont.	50,596·85 98,134·08
2,295·82			31,867·54	34,163·36	Brantford "	15,336·52 29,141·04
654·96			4,702·37	5,357·33	Cornwall "	4,632·57 8,892·05
869,641·51	338,936·30		73,771·11	1,282,348·92	Guelph "	289,186·85 549,457·67
	*5·96					
494,757·09	292,700·22		99,269·77	886,733·04	Hamilton "	123,343·81 234,361·00
3,880·92			46,183·28	50,064·20	Kingston "	38,476·57 73,111·17
6,842·41			38,953·94	45,796·35	London "	39,356·58 74,780·90
23,654·39			145,353·84	169,008·23	Ottawa "	144,648·99 274,908·02
6,475·43			68,078·92	74,554·37	" Gov. Wee "	
			78·42	78·42	" Dep. Lab. "	
1,258·41			11,603·40	12,861·81	Owen Sound "	11,728·48 22,283·64
67,846·34	14,425·90		33,983·00	116,255·24	Perth "	44,223·77 84,254·38
4,932·95			24,369·84	29,302·79	Peterboro' "	22,694·71 43,125·58
2,510·29			16,340·49	18,850·78	Port Arthur "	15,220·97 28,931·66
736,021·20	365,879·70	163,449·60	8,570·94	1,273,921·44	Prescott "	28,029·86 102,290·81
631·13			8,443·47	9,074·60	St. Cath'ines "	7,968·60 14,960·15
2,092·69			19,315·29	21,407·98	Stratford "	18,782·42 35,691·44
3,306,367·26	1,457,351·49		146,640·55	4,910,359·30	Toronto "	392,810·13 741,912·10
3,886,994·85	1,991,074·58	7,778·96	65,018·82	5,950,867·20	Windsor "	188,744·81 356,101·13
10,038,804·52	4,696,889·09	171,228·55	856,159·46	15,763,081·62	.. Totals	1,435,682·49 2,773,236·53
257,809·84	132,981·14		27,530·23	468,321·21	Joliette, Que.	27,592·82 52,486·43
95,026·87	73,710·94	†115·54	890,900·75	1,059,754·10	Montreal "	787,673·37 1,497,383·92
25,846·73			276,999·05	302,845·78	Quebec "	258,286·58 490,914·34
8,773·86			110,133·99	118,907·85	St. Hyacinthe "	79,047·71 150,266·84
4,679·91		57,251·21	75,453·18	137,384·30	Sherbrooke "	74,412·24 158,594·06
7,121·31			29,107·76	36,229·07	Three Rivers "	29,716·56 56,486·53
399,258·52	256,692·08	57,366·75	1,410,124·96	2,123,442·31	.. Totals	1,256,729·28 2,406,132·01
13,219·94			82,078·04	95,297·98	St. John, N.B.	76,605·79 145,555·83
6,076·97			30,690·29	36,767·26	Halifax, N.S.	30,873·36 58,664·97
			682·66	682·66	Pictou " ..	489·26 929·39
6,076·97			31,372·95	37,449·92	.. Totals	31,362·62 59,594·56
409·67			166·73	576·40	Charlot'n, P.E.I	508·38 965·84
34,716·97			246,348·02	281,064·99	Winnipeg, Man.	232,003·75 440,515·74
8,040·61			26,631·55	34,672·16	Calgary, N.W.T	25,035·67 47,574·44
36,392·58			94,241·02	131,133·60	Vancouver, B.C	82,373·14 156,526·35
17,375·54			82,972·84	100,348·38	Victoria "	62,998·16 119,721·30
54,268·12			177,213·86	231,481·98	.. Totals	145,371·30 276,247·65
			10,327·45	10,327·45	Dawson, Y.T.	4,448·84 8,452·63
8,612·54				8,612·54	Sundries	
10,563,407·86	4,953,575·21	228,479·76	2,840,423·02	18,586,007·35	.. Grand Totals.	3,207,748·12 6,158,275·23
	*5·96	†115·54				

* Surplus. † Seizure. ‡ This amount includes \$68,543·92 collected on Imported Spirits used in Bonded Factories, at 30c. per gallon.

DEPARTMENT OF INLAND REVENUE,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

for the year ended June 30, 1903.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other.				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
234,103·31	513·00	6,344·29	801·50	320·73	11,815·71	579,396·60	872,076·28
						7,011·13	34,168·36
						724·76	5,357·33
124,804·12	4,399·84	23,205·98	3,309·94	12,887·12		824,555·07	1,282,348·92
173,070·29	32,384·83	8,448·05	434·71	652·48	23,077·52	525,321·35	896,733·04
110·96				21·84	8,368·39	3,086·44	50,064·20
				11·73		6,428·04	45,796·35
			256·36			24,102·88	169,008·23
			3·30		† 68,444·23	6,106·82	74,554·35
			78·42				78·42
						1,133·33	12,861·81
2,998·94		1,066·82	675·91			67,379·80	116,255·24
				443·03		6,165·06	29,302·79
						3,629·81	18,860·78
332,991·57	627·96	4,078·47	772·09	1,554·45	163,449·60	742,417·44	1,273,921·44
328·61				74·70		802·69	9,074·00
						2,625·56	21,407·98
1,000,905·86	587,028·94	32,343·23	1,172·85	7,245·39	58,316·41	2,830,536·49	4,910,359·30
802,517·63	245,276·34	154,033·02	51·49	130,982·34	7,778·95	4,421,482·62	5,950,867·20
2,671,741·29	870,230·91	229,519·86	7,556·57	154,193·81	272,806·58	10,052,905·88	15,763,081·62
					† 68,444·23		
88,495·87		130·31				352,102·21	468,321·21
52,215·65				712·69	53,349·75	165,802·64	1,059,754·10
4,769·21			393·86		7,717·48	31,678·65	302,845·78
4,196·78					20,645·80	15,017·56	118,907·85
					57,251·21	5,720·85	137,384·30
						6,512·51	36,229·07
149,677·51		130·31	393·86	712·69	138,964·24	576,834·42	2,123,442·31
1,094·70				9·49	6,859·77	10,728·23	95,297·98
682·66				113·54		5,097·70	36,767·26
						193·40	682·66
682·66				113·54		5,291·10	37,449·92
						68·02	576·40
1,987·36				116·66		46,957·22	281,064·99
						9,636·49	34,672·16
7,748·24			106·73	304·46		40,601·03	131,133·60
7,491·26			69·13	2,215·72		27,574·11	100,348·38
15,239·50			175·86	2,520·18		68,175·14	231,481·98
						5,878·61	10,327·45
						8,612·54	8,612·54
2,840,423·02	870,230·91	229,650·17	8,126·29	157,666·37	418,630·59	10,785,087·65	18,586,007·35
					† 68,444·23		

† Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

W. J. GERALD,
Deputy Minister.

APPENDIX A.—Continued—SPIRITS.

DR.

No. 5.—COMPARATIVE STATEMENT of Warehouse

Remaining in Warehouse from last year.	Placed in Warehouse	Imported.	Received from other Divisions.	Totals.	PROVINCES.	Entered for Consumption.	
Galls.	Galls.	Galls.	Galls.	Galls.	1902.	Galls.	\$ cts.
10,392,017·15	3,537,470·81	137,104·36	809,616·64	14,876,208·96	Ontario	1,324,365·02	2,549,691·70
342,580·72	130,815·69	50,677·82	1,304,111·30	1,828,185·53	Quebec	1,157,121·25	2,205,538·31
13,966·71			76,650·02	90,616·73	N. Brunswick...	70,478·74	133,911·23
7,346·43			33,535·60	40,882·03	Nova Scotia...	34,202·21	64,984·17
309·98			472·51	782·49	P. E. Island...	372·82	708·39
31,008·11			190,837·11	221,845·22	Manitoba	185,482·32	352,225·36
6,137·96			18,965·92	25,103·88	N. W. Territor's	17,063·27	32,425·21
51,590·77		44·48	157,855·39	209,490·64	B. Columbia....	144,097·32	273,811·12
8,612·54				8,612·54	Sundries		
10,853,570·37	3,668,286·50	187,826·66	2,592,044·49	17,301,728·02	.... Totals	2,933,182·95	5,613,286·49
					1903.		
10,038,804·52	*5 96 4,696,883·13	171,228·55	856,159·46	15,763,081·62	Ontario	1,435,682·49	2,773,236·52
399,258·52	256,692·08	†115·54 57,251·21	1,410,124·96	2,123,442·31	Quebec	1,256,729·28	2,406,132·01
13,219·94			82,078·04	95,297·98	New Brunswick.	76,605·79	145,555·83
6,076·97			31,372·95	37,449·92	Nova Scotia....	31,362·62	59,594·56
409·67			166·73	576·40	P. E. Island....	508·38	966·84
34,716·97			246,348·02	281,064·99	Manitoba	232,003·75	440,515·74
8,040·61			26,631·55	34,672·16	N. W. Territ'y..	25,035·67	47,574·44
54,268·12			177,213·86	231,481·98	B. Columbia....	145,371·30	276,247·65
			10,327·45	10,327·45	Yukon Territory	4,448·84	8,452·63
8,612·54				8,612·54	Sundries		
10,563,407·86	4,953,575·21 *5 96	†115·54 228,479·76	2,840,423·02	18,586,007·35	.... Totals	3,207,748·12	6,158,275·22

* Surplus.

† Seizure.

INLAND REVENUE DEPARTMENT,

OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

Returns for the Years ended June 30, 1902 and 1903.

CR.

REMOVED IN BOND.		FREE.		Exported.	Used in Bonded Factories.	Remaining in Warehouse.	Totals.
To Other Divisions.	To Distillery for Re- distillation.	Legal Allowance.	Other				
Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.	Galls.
2,449,140·42	469,392·27	157,159·01	7,623·16	148,926·85	{ +66,039·58 214,758·13 }	10,038,804·52	14,876,208·96
130,927·23	25·11	639·06	180·84	180·51	139,853·07	399,258·52	1,828,185·53
1,243·55				50·93	5,623·57	13,219·94	90,616·73
471·09				131·76		6,076·97	40,882·03
						409·67	782·49
1,543·54				102·39		34,716·97	221,845·22
						8,040·61	25,103·88
8,718·66				2,406·54		54,268·12	209,490·64
						8,612·54	8,612·54
2,592,044·49	469,417·38	157,798·01	7,804·00	151,798·98	{ 360,234·77 +66,039·58 }	10,563,407·86	17,301,728·02
2,671,741·29	870,230·91	229,519·86	7,556·57	154,193·81	{ +68,444·23 272,806·58 }	10,052,905·88	15,763,081·62
149,677·51		130·31	393·86	712·69	138,964·24	576,834·42	2,123,442·31
1,094·70				9·49	6,859·77	10,728·23	95,297·98
682·66				113·54		5,291·10	37,449·92
						68·02	576·40
1,987·36				116·66		46,957·22	281,064·99
						9,636·49	34,672·16
15,239·50			175·86	2,520·18		68,175·14	231,481·98
						5,878·61	10,327·45
						8,612·54	8,612·54
2,840,423·02	870,230·91	229,650·17	8,126·29	157,666·37	{ 418,630·59 +68,444·23 }	10,785,087·65	18,586,007·35

† Used in the manufacture of Methylated Spirits at the Government Warehouse, Ottawa.

	1902	1903
Total duty collected ex-manufactory and ex-warehouse...	\$ 5,618,112 98	\$ 6,160,326 89
" " on licenses	2,500 00	2,500 00
Totals.....	\$ 5,620,612 98	\$ 6,162,826 89

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued.—MALT.

No. 6.—RETURN of Manufactures for the Year ended June 30, 1903.

DIVISIONS.	LICENSES.		Grain Placed in Steep.	Malt Manufactured.	Warehoused.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.				
		\$	Lbs.	Lbs.	Lbs.	\$ cts.
Belleville, Ont	1	50	369,635	289,270	289,270	50 00
Brantford "	2	100	797,023	639,780	639,780	100 00
Guelph "	8	900	9,665,067	7,672,823	7,672,823	900 00
Hamilton "	3	550	7,086,301	5,658,894	5,658,894	550 00
Kingston "	2	250	7,582,791	5,978,082	5,978,082	250 00
London "	3	450	5,741,247	4,521,162	4,521,162	450 00
Ottawa "	1	100	432,318	341,994	341,994	100 00
Owen Sound "	1	200	4,224,900	3,273,117	3,273,117	200 00
Perth "	2	100	334,069	270,690	270,690	100 00
Peterborough, Ont	2	250	2,795,382	2,187,068	2,187,068	250 00
Prescott "	4	275	2,136,558	1,673,244	1,673,244	275 00
St. Catharines "	2	100	909,363	729,544	729,544	100 00
Stratford "	1	200	8,261,900	6,558,140	6,558,140	200 00
Toronto "	10	1,400	13,258,451	10,318,688	10,318,688	1,400 00
Windsor "	1	200	2,554,350	2,082,240	2,082,240	200 00
Totals	43	5,125	66,149,355	52,194,736	52,194,736	5,125 00
Montreal, Que	3	600	12,136,890	9,718,508	9,718,508	600 00
Quebec "	1	150	1,330,738	1,058,693	1,058,693	150 00
Totals	4	750	13,467,618	10,777,201	10,777,201	750 00
Halifax, N.S.	1	150	777,827	615,570	615,570	150 00
Winnipeg, Man.	2	200	1,861,846	1,508,445	1,508,445	200 00
Calgary, N.W.T.	3	275	1,743,921	1,396,208	1,396,208	275 00
Grand Totals.	53	6,500	84,000,567	66,492,160	66,492,160	6,500 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A.—Continued.—MALT.

No. 7.—COMPARATIVE Statement of Manufactures for the Years ended June 30,
1902 and 1903.

PROVINCES.	LICENSES.		Grain Placed in Steep.	Malt Manufactured	Warehoused.	Total Duty collected ex- Manufac- tory, including License Fees.
	No.	Fees.				
1902.		\$	Lbs.	Lbs.	Lbs.	\$ cts.
Ontario	40	4,850	72,664,880	57,383,000	57,383,000	4,850 00
Quebec	4	750	15,726,815	12,557,803	12,557,803	750 00
Nova Scotia	1	150	483,399	383,217	383,217	150 00
Manitoba	2	200	1,818,646	1,426,674	1,426,674	200 00
N. W. Territories	2	250	1,430,963	1,119,911	1,119,911	250 00
Totals	49	6,200	92,124,703	72,870,605	72,870,605	6,200 00
1903.						
Ontario	43	5,125	66,149,355	52,194,736	52,194,736	5,125 00
Quebec	4	750	13,467,618	10,777,201	10,777,201	750 00
Nova Scotia	1	150	777,827	615,570	615,570	150 00
Manitoba	2	200	1,861,846	1,508,445	1,508,445	200 00
N. W. Territories	3	275	1,743,921	1,396,208	1,396,208	275 00
Totals	53	6,500	84,000,567	66,492,160	66,492,160	6,500 00

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

APPENDIX A.—Continued—MALT.

DR.

No. 8.—WAREHOUSE RETURN for

Remaining in Warehouse from last Year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	DIVISIONS.	
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.		
4,226	289,270	760	50,400		344,656	Belleville,	Ont
204,130	639,780	9,812	138,000		991,722	Brantford	"
2,431,031	7,672,823	94,729	593,200		10,791,783	Guelph	"
1,967,792	5,658,894	57,202			7,683,888	Hamilton	"
4,233,850	5,978,082	95,424			10,307,356	Kingston	"
2,372,382	4,521,162	42,321	188,084		7,123,949	London	"
53,400	341,994	1,270	300,000		696,664	Ottawa	"
1,937,297	3,273,117	28,624	632,300		5,871,338	Owen Sound	"
7,819	270,690	638			279,177	Perth	"
394,419	2,187,068	50,230	43,766		2,675,477	Peterborough	"
16,270			195,500		211,770	Port Arthur	"
403,766	1,673,244	21,357			2,098,367	Prescott	"
120,106	729,544	4,530	296,800		1,150,980	St. Catharines	"
1,665,160	6,558,140	40,618	329,344		8,593,262	Stratford	"
7,105,694	10,318,688	109,998	3,373,464	341,500	21,249,344	Toronto	"
1,494,035	2,082,240	13,265	694,000	250	4,283,790	Windsor	"
24,411,407	52,194,736	570,778	6,834,852	341,750	84,353,523	Totals..	
20,000		11,415	1,247,865		1,279,280	Joliette, Que	.....
4,233,771	9,118,508	116,327	3,262,000	8,160	17,338,766	Montreal	"
40,000	1,058,693		2,713,472		3,812,165	Quebec	"
46,200		2,200	1,436,000		1,484,400	Sherbrooke	"
4,339,971	10,777,201	129,942	8,659,337	8,160	23,914,611	Totals..	
80,266			1,432,000		1,512,266	St. John, N.B.	.....
93,217	615,570	3,359	2,292,000		3,004,146	Halifax, N.S.	.....
12,960			117,000		129,960	Charlottetown, P.E.I.	.....
493,801	1,508,445	25,513	1,020,000		3,047,759	Winnipeg, Man.	.....
576,258	1,396,208	10,000		48,459	2,030,925	Calgary, N.W.T.	.....
245,884			116,000	1,893,125	2,255,009	Vancouver, B.C.	.....
3,165			312,010	1,304,622	1,619,797	Victoria	"
249,049			428,010	3,197,747	3,874,806	Totals..	
30,256,929	66,492,160	736,592	20,783,199	3,596,116	121,867,996	Grand Totals	.....

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

the Year ended June 30, 1903.

CR.

Entered for Consumption at 1½ cts. per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
312,514	4,687 71				32,142	344,656
753,730	11,305 94				237,992	991,722
4,691,726	70,375 89	2,545,216	80,000		3,474,811	10,791,783
4,558,624	68,379 36	1,105,800			2,019,464	7,683,883
2,242,058	33,630 87	4,979,336		16,100	3,069,862	10,307,356
4,555,270	68,329 91	80,000			2,488,679	7,123,949
597,230	8,958 45				99,434	696,664
1,304,078	19,561 17	2,997,734	40,000	7,150	1,522,376	5,871,338
				270,149	9,028	279,177
874,867	13,123 01	1,076,000	36,000		688,610	2,675,477
162,543	2,438 12				49,227	211,770
1,210,989	18,164 85	199,684			687,694	2,098,367
1,059,532	15,892 98				91,448	1,150,980
2,607,716	39,115 74	3,602,404			2,383,142	8,593,262
13,397,910	200,968 65	1,265,440	36,000		6,549,994	21,249,344
3,019,050	45,285 75	36,000		119,700	1,109,040	4,283,790
41,347,837	620,218 40	17,887,614	192,000	413,099	24,512,973	84,353,523
				1,245,725	33,555	1,279,280
9,696,474	145,447 11	2,281,575	42,480	76,566	5,241,671	17,338,766
3,675,093	55,126 27				137,072	3,812,165
1,363,800	20,457 00	40,000			80,600	1,484,400
14,735,367	221,030 38	2,321,575	42,480	1,322,291	5,492,898	23,914,611
1,370,170	20,552 55	80,000			62,096	1,512,266
2,705,552	40,583 28	54,000	52,560		192,034	3,004,146
93,960	1,409 40	36,000				129,960
2,506,378	37,595 67				541,381	3,047,759
1,144,481	17,167 28	396,010			490,434	2,030,925
2,132,625	31,989 48				122,384	2,255,009
1,571,787	23,576 56	8,000			40,010	1,619,797
3,704,412	55,566 04	8,000			162,394	3,874,806
67,606,157	1,014,123 00	20,783,199	287,040	1,735,390	31,454,210	121,867,996

W. J. GERALD,
Deputy Minister.

APPENDIX A.—Continued—MALT.

DR.

No. 9.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from last year.	Placed in Warehouse.	Increases.	Received from other Divisions.	Imported.	Totals.	PROVINCES.
Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	1902.
20,824,850	57,383,000	617,464	5,416,984	79,200	84,321,498	Ontario.....
4,533,731	12,657,803	166,963	8,385,327	8,234	25,652,058	Quebec.....
71,390			1,290,000		1,361,390	New Brunswick.....
36,000	383,217	6,201	2,449,064		2,874,482	Nova Scotia.....
20,000			256,000		276,000	Prince Edward Island.....
195,381	1,426,674	37,684	842,000	1,120	2,502,859	Manitoba.....
150,583	1,119,911	7,199	150,000	75,860	1,503,553	N. W. Territories.....
242,721			461,900	3,435,800	4,140,421	British Columbia.....
26,074,656	72,870,605	835,511	19,251,275	3,600,214	122,632,261	..... Totals
						1903.
24,411,407	52,194,736	570,778	6,834,852	341,750	84,363,523	Ontario.....
4,339,971	10,777,201	129,942	8,659,337	8,160	23,914,611	Quebec.....
80,266			1,432,000		1,512,266	New Brunswick.....
93,217	615,570	3,359	2,252,000		3,004,146	Nova Scotia.....
12,960			117,000		129,960	Prince Edward Island.....
493,801	1,508,445	25,513	1,020,000		3,047,759	Manitoba.....
576,258	1,396,208	10,000		48,459	2,030,925	N. W. Territories.....
249,049			428,010	3,197,747	3,874,806	British Columbia.....
30,256,929	66,492,160	739,592	20,783,199	3,596,116	121,867,996	..... Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

for the Years ended June 30, 1902 and 1903.

CR.

Entered for Consumption at 1½ cents per lb.		Removed to other Divisions.	Exported.	Free, and Written off.	Remaining in Warehouse.	Totals.
Lbs.	\$ cts.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
43,704,630	655,570 56	15,459,420	297,230	448,811	24,411,407	84,321,498
16,787,527	251,812 77	3,591,455	72,000	861,105	4,339,971	25,652,058
1,276,732	19,150 98			4,392	80,266	1,361,390
2,745,265	41,178 98	36,000			93,217	2,874,482
263,040	3,945 60				12,960	276,000
2,009,058	30,135 86				493,801	2,502,859
769,796	11,546 96	157,500			576,258	1,503,553
3,884,472	58,267 03	6,900			249,049	4,140,421
71,440,519	1,071,608 74	19,251,275	369,230	1,314,308	30,256,929	122,632,261
41,347,837	620,218 40	17,887,614	192,000	413,099	24,512,973	84,353,523
14,735,367	221,030 38	2,321,575	42,480	1,322,291	5,492,898	23,914,611
1,370,170	20,552 55	80,000			62,096	1,512,266
2,705,552	40,583 28	54,000	52,560		192,034	3,004,146
93,960	1,409 40	36,000				129,960
2,506,378	37,595 67				541,381	3,047,759
1,144,481	17,167 28	396,010			490,434	2,030,925
3,704,412	55,566 04	8,000			162,394	3,874,806
67,608,157	1,014,123 00	20,783,199	287,040	1,735,390	31,454,210	121,867,996

	1902.	1903.
Total duty collected, ex-manufactory and ex-warehouse	\$ 1,071,608 74	\$ 1,014,123 00
" " " " on licenses	6,200 00	6,500 00
	<u>\$ 1,077,808 74</u>	<u>\$ 1,020,623 00</u>

W. J. GERALD,
Deputy Minister.

APPENDIX A.—Continued.—MALT LIQUOR.

No. 10.—RETURN of Manufactures for the Year ended June 30, 1903.

DIVISIONS.	LICENSEES.		Malt used.	Other commodities used.	Malt Liquor manufactured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, including License Fees.
	No.	Fees.					
		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Belleville, Ont.	1	50	145,914		66,410		50 00
Brantford "	3	150	754,576		309,395		150 00
Guelph "	9	450	4,368,567		1,881,350		450 00
Hamilton "	3	150	3,089,114		1,494,760		150 00
Kingston "	2	100	494,736		152,275		100 00
London "	6	300	4,933,642		1,907,704	1,177	300 00
Ottawa "	3	150	1,042,068		414,535		150 00
Owen Sound "	6	300	1,165,555		465,320		300 00
Peterborough "	3	150	873,664		292,315		150 00
Port Arthur "	1	50	163,560		73,445		50 00
Prescott "	2	100	936,012		317,235		100 00
St. Catharines "	2	100	1,061,900		401,750		100 00
Stratford "	5	250	511,744		245,300		250 00
Toronto "	13	650	12,862,342		5,401,731		650 00
Windsor "	3	150	1,658,389		791,702		150 00
Totals.	62	3,100	34,061,783		14,215,227	1,177	3,100 00
Joliette, Que.	1	50	1,800		805		50 00
Montreal "	10	500	13,576,350		5,308,955	1,000	500 00
Quebec "	4	200	3,701,755		1,411,450		200 00
Sherbrooke "	1	50	1,369,200		586,500		50 00
Totals.	16	800	18,649,305		7,307,710	1,000	800 00
St. John, N.B.	2	100	1,358,370		504,736		100 00
Halifax, N.S.	4	200	2,708,699		911,200	168,118	200 00
Charlottetown, P.E.I.	2	75	92,520		32,200		75 00
Winnipeg, Man.	6	275	2,492,130		965,403		275 00
Calgary, N.W.T.	5	225	1,082,854		404,365		225 00
Vancouver, B.C.	30	1,400	2,151,776	30,878	868,043		4,360 20
Victoria, B.C.	7	350	1,595,306		546,270	48,044	350 00
Totals.	37	1,800	3,747,082	30,878	1,414,313	48,044	4,710 20
Grand Totals.	134	6,575	64,192,743	30,878	25,755,154	218,339	9,485 20

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX A—Continued—MALT LIQUOR.

No. 11.—COMPARATIVE STATEMENT of Manufactures for the Years ended
June 30, 1902 and 1903.

PROVINCES.	LICENSES.		Malt used.	Other commo- dities used.	Malt Liquor manu- factured.	Malt Liquor exported, and used by H. M. Army and Navy.	Total Duty collected, includ- ing License Fees.
	No.	Fees.					
1902.		\$	Lbs.	Lbs.	Galls.	Galls.	\$ cts.
Ontario	61	3,000	36,055,856	.....	14,961,140	1,833½	3,000 00
Quebec	18	900	21,697,679	.....	8,529,155	.....	900 00
New Brunswick	2	100	1,486,932	.....	555,475	.....	100 00
Nova Scotia	4	200	2,808,194	.....	941,500	130,895½	200 00
Prince Edward Island	1	50	263,004	.....	91,450	.....	50 00
Manitoba	7	350	2,048,448	.....	780,667	.....	350 00
N. W. Territories	4	200	739,725	.....	276,840	.....	200 00
British Columbia	36	1,800	3,933,779	5,356	1,487,540	49,981	2,169 70
Totals	133	6,600	69,033,617	5,356	27,623,767	182,710½	6,969 70
1903.							
Ontario	62	3,100	34,061,783	.....	14,215,227	1,177	3,100 00
Quebec	16	800	18,649,305	.....	7,307,710	1,000	800 00
New Brunswick	2	100	1,358,370	.....	504,736	.....	100 00
Nova Scotia	4	200	2,708,699	.....	911,200	168,118	200 00
Prince Edward Island	2	75	92,520	.....	32,201	.....	75 00
Manitoba	6	275	2,492,130	.....	965,403	.....	275 00
N. W. Territories	5	225	1,082,854	.....	404,365	.....	225 00
British Columbia	37	1,800	3,747,082	30,878	1,414,313	48,044	4,710 20
Totals	134	6,575	64,192,743	30,878	25,755,154	218,339	9,485 20
						1902.	1903.
						Galls.	Galls.
Exported						2,148½	2,457
Used by H. M. Army and Navy						180,561½	215,882
Totals						182,710½	218,339

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

STATISTICS

SESSIONAL PAPER No. 12

A. 1904

MENT of Manufactures for the Years ended June 30, 1902 and 1903.

	CANADIAN TOBACCO.			COMBINATION TOBACCO.			COMBIN
d.	At 5c. per lb.	Paid Duty.	Ware- housed.	At 5c. per lb.	Paid Duty.	Ware- housed.	At \$1.50 per M.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	No.
,000	419,719	375,749	43,970	198,091	60,393	137,698	
,850	2,473,180	2,339,883	135,297	1,094,479	648,341	446,138	982,000
,500	19,549	15,419	4,130				
				8,788	4,422	4,366	
,350	2,914,448	2,731,051	183,397	1,301,358	713,156	588,202	982,000
,000	412,527	335,388	67,626	268,502	141,323	127,179	
,500	2,736,233½	2,698,596½	37,637	1,493,956	868,070½	625,885½	476,081
,000							
,210	15,292½	13,787½	1,505				
	1,154	1,154		10,516	2,540	7,976	
,710	3,165,207	3,048,926	106,768	1,772,974	1,011,933½	761,040½	476,081
2,000		19,513					

	Tobacco.	Cigarettes.
sequently reworked	168	105,000
written off	165	85,000
	<u>333</u>	<u>190,000</u>

CIGARETTES.		SNUFF.				Total Duty collected ex-Manu- factory, including License Fees.
Paid Duty.	Ware housed	At 25c. per lb.	Paid Duty.	At 18c. per lb.	Paid Duty.	
No.	No.	Lbs.	Lbs.	Lbs.	Lbs.	\$ cts.
982,000		6,598	6,598	166,590	166,590	89,812 67 650,712 67
						10,136 50
						2,397 45
						14,907 35
982,000		6,598	6,598	166,590	166,590	767,966 64
						108,459 71
122,000	354,081	6,927	6,927	163,695	163,695	793,997 79
						18,605 50
						2,260 88
						12,450 45
122,000	354,081	6,927	6,927	163,695	163,695	935,774 33

W. J. GERALD,
Deputy Minister.

ARMY AND NAVY, AND
SHIPS' STORES.

WRITTEN OFF.

TAKEN FOR RE-WORKING.

REMAIN

TOBACCO.	Cigarettes.	Combination Tobacco.	Tobacco.	Cigarettes.	Combination Tobacco.	Tobacco.	Cigarettes.	Canadian Tobacco.	Combination Tobacco.	Tobacco.	Cigarettes.
bs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.	No.	Lbs.	Lbs.	Lbs.	No.
496			988½			2,047½		2,454	504	266,646	
983½			109½			495½		13,376½	8,055	531,444	313,0
232										17,495½	295,0
119	545,000		54			2,900		2,081½		33,886	145,0
						153			1,300	10,030	
										61,944	
										4,530	
209										59,294	
										19,719½	
039½	545,000		1,152			5,596		17,912	9,859	1,004,989	753,0
25		180	2,995		310	16			168	275,726½	
73			1,567	141,900		4,713	57,000	2,164	12,114	631,396½	58,0
344½	1,425,000		3,223		70	940		1,026	975	14,689	146,0
										44,793	150,0
										14,768	
										91,134	
104½			464							6,574	
										73,094½	
										11,264	
										19,719½	
547	1,425,000	180	8,249	141,900	380	5,669	57,000	3,190	13,257	1,183,179	354,0

CR.

ING IN WAREHOUSE				TOTALS ACCOUNTED FOR.					
	Canadian Tobacco.	Combination Tobacco.	Combination Cigarettes.	Tobacco.	Cigarettes.	Canadian Tobacco.	Canadian Cigarettes.	Combination Tobacco.	Combination Cigarettes.
	Lbs.	Lbs.	No.	Lbs.	No.	Lbs.	No.	Lbs.	No.
...	12,600	16,007½	...	2,835,381	50,000	62,490	...	147,478	...
100	28,140½	110,514	...	6,227,435	3,637,750	228,825	975,000	556,073½	...
100	786	...	...	347,472½	3,255,900	...	...	...	...
100	1,026	546	...	571,686½	690,000	7,053	...	1,150	...
...	...	...	...	94,287	...	1,551	...	7,192	...
...	...	...	...	889,193	...	...	...	...	...
...	...	...	...	27,635	...	...	...	...	...
...	...	...	...	416,331½	...	...	...	...	...
...	...	...	...	19,719½	...	...	...	...	...
100	42,552½	127,067½	...	11,429,141	7,633,650	299,919	975,000	711,893½	...
...
...	19,936	21,421	...	2,884,818	2,000	80,226	...	143,186½	...
100	21,871	89,882½	137,081	6,398,135½	2,626,500	65,777½	...	736,399½	354,081
100	...	...	...	340,809½	663,610	...	...	...	...
100	1,505	...	...	571,156½	1,680,000	2,291	...	...	...
...	...	3,794	...	132,125	...	1,026	...	8,522	...
...	...	...	...	1,036,012	...	...	...	...	...
...	...	...	...	30,010	...	...	...	...	...
...	...	...	...	444,399	...	...	...	...	...
...	...	...	...	11,614	...	...	...	...	...
...	...	...	...	19,719½	...	...	...	...	...
500	43,312	115,097½	137,081	11,868,798½	4,972,110	149,326½	...	888,108	354,081

W. J. GERALD,
Deputy Minister.

APPENDIX A—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

Dr.

No. 16.—WAREHOUSE RETURN for the Year ended June 30, 1903.

Cr.

Remain- ing in Ware- house from last Year.	Imported.	Placed in Warehouse ex-Factory.	Received from other Divisions.	Totals.	DIVISIONS.	ENTERED FOR CONSUMPTION.		Removed in Bond to other Divisions.	Exported.	Written off.	Taken for Horticul- tural purposes and destroyed.	Re- entered for Manu- facture.	Remaining in Ware- house.	Totals.
						Quantity.	Duty.							
Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.		Std. lbs.	\$ cts.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
1,949	11,822	9,830	3,995	17,766	Belleville, Ont.	13,193	1,319 30	183	10,072	...	...	216	4,357	17,766
12,758	86,672	9,830	2,063	111,323	Brantford "	83,789	8,373 90	3,894	3,413	...	...	447	16,882	111,323
26,194	82,614	6,205	3,093	118,106	Guelph "	86,450	8,645 00	29,390	261,826	...	70	775	23,574	118,106
565,031	1,694,800	251,610	7,080	2,518,521	Hamilton "	1,634,612	164,337 01	6,312	8,023	1,681	...	4,210	588,413	2,518,521
61,311	34,788	9,468	2,957	108,514	Kingston "	50,137	5,042 02	41,971	82,650	...	...	1,754	40,607	108,514
184,884	625,367	91,038	42,688	943,997	London "	635,306	64,327 20	3,136	...	...	6,294	14,803	169,287	943,997
4,391	19,325	...	5,024	28,740	Ottawa "	12,681	1,268 10	...	...	...	...	...	6,629	28,740
1,778	13,667	...	145	15,590	Owen Sound "	14,731	1,484 46	107	...	...	...	...	859	15,590
610	2,213	107	684	3,583	Perth "	2,832	283 23	...	...	...	1,318	...	709	3,583
1,044	1,680	...	685	3,409	Peterborough "	1,382	138 20	...	1,541	...	...	223	3,362	3,409
3,631	9,199	1,764	420	15,017	Prescott "	9,901	1,017 42	955	3,204	...	...	351	18,003	15,017
15,694	25,695	3,650	3,775	48,814	St. Catharines "	26,301	2,636 06	1,172	1,610	...	...	...	18,057	48,814
12,913	38,520	1,610	...	53,043	Stratford "	32,204	3,220 40	23,754	32,027	...	28	6,774	53,043	53,043
113,494	402,193	62,696	9,719	588,103	Toronto "	395,620	49,164 87	405	...	...	...	1,227	129,897	588,103
13,400	31,017	1,483	1,778	47,678	Windsor "	28,016	2,801 60	...	2,754	...	...	...	15,276	47,678
1,019,086	3,079,572	439,471	84,082	4,622,212	Totals.....	3,027,106	314,058 77	111,281	407,120	1,681	7,710	30,780	1,096,532	4,622,212
4,259,354	7,798,000	594	1,538	2,132	Joliette, Que.	1,238	261 88	...	...	...	...	408	486	2,132
91,515	206,914	195,562	121,095	12,374,012	Montreal "	7,423,593	767,258 78	64,844	191,484	7,279	267	79,521	4,607,020	12,374,012
16,422	27,444	41,443	24,739	363,612	Quebec "	217,344	26,946 74	38,170	11,676	...	...	22,586	72,866	363,612
117,129	333,141	16,616	8,297	47,550	St. Hyacinthe "	29,848	3,010 24	3,088	...	...	...	...	14,623	47,550
3,368	5,981	...	1,294	511,183	Sherbrooke "	349,616	80,068 21	16,940	16,439	...	...	4,901	123,287	511,183
4,517,849	8,376,481	257,303	157,440	10,553	Three Rivers "	8,041	946 80	403	...	...	...	...	2,109	10,553
31,969	61,022	2,816	2,112	13,300,083	Totals.....	8,020,684	878,512 24	124,443	219,692	7,279	267	107,425	4,820,822	13,300,083
...	...	...	...	98,490	St. John, N.B.	48,349	5,008 45	896	2,416	7,401	...	...	38,600	98,490

SESSIONAL PAPER No. 12

7,693½	13,732	.....	886	22,311½	13,638	1,369 16	.....	1,130	.....	7,493½	22,311½
17,918	54,980	.....	.....	72,898	57,235	5,723 50	.....	43	.....	15,620	72,898
25,611½	68,712	.....	886	95,209½	70,923	7,092 66	.....	1,173	.....	23,113½	95,209½
60,032	201,809	.....	.....	261,841	160,315	16,168 94	.....	34,906	.....	66,620	261,841
40,114½	153,080½	18,886	3,674	215,755	149,433½	14,943 35	8,646	119	.....	43,883½	215,755
1,465	13,041	1,413	521½	16,440½	11,505½	1,150 55	371	.....	.....	4,564	16,440½
35,798	92,123	13,634	.....	141,555	81,839½	8,229 79	3,746	.....	285	43,585½	141,555
7,271	40,067	5,050	2,894	55,882	36,769	3,714 42	2,246	.....	67	13,301	55,882
43,069	132,790	18,634	2,894	197,437	118,608½	11,944 21	5,992	.....	352	56,886½	197,437
5,736,043½	12,087,178½	738,573½	251,623	18,816,469	11,615,963½	1,249,569 17	251,623	9,239	138,507½	6,095,587½	18,816,469
					Grand Totals....			51,667	653,801½		

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister

APPENDIX A—Continued—RAW LEAF TOBACCO, INCLUDING STEMS, SCRAPS AND CUTTINGS.

No. 17.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1902 and 1903.

Remaining in Ware- house from last year.	Imported.		Placed in Warehouse ex-Factory.		Received from other Divisions.		Totals.		PROVINCES.	ENTERED FOR CONSUMPTION.		Removed in bond to other Divisions.	Exported.	Written off.	Taken for Horticul- tural purposes and destroyed.	Re-entered for Manu- facture.	Remaining in Ware- house.	Totals.
	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	\$	Duty.		Qty.								
									1902.									
	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Std. lbs.	Ontario	Std. lbs.	cts.	Std. lbs.	Std. lbs.	S. lbs.	S. lbs.	Std. lbs.	Std. lbs.	Std. lbs.
1,070,744	2,524,300½	328,032	57,151½	3,980,227½						2,578,490½	265,676 24	56,042	288,494	21	11,580	26,514	1,019,086	3,980,227½
4,411,646½	7,785,972½	301,847½	171,564	12,671,030½					Quebec	7,610,380	818,579 27	164,079½	193,441½	125	4,353	180,801½	4,517,849½	12,671,030½
20,091½	64,848	3,778	2,582	91,299½					New Brunswick	53,160	6,220 16	1,132	4,228	.....	.....	913	31,866½	91,299½
37,416	67,900	.....	1,143	106,459					Nova Scotia	80,617½	8,067 67	.....	.....	.....	230	.....	25,611½	106,459
64,755	133,662	.....	.....	198,417					P. E. Island	138,385	14,032 90	.....	.....	.....	.....	.....	60,032	198,417
54,906	104,038	12,369	138½	171,541½					Manitoba	119,850	11,985 00	3,601	7,976	.....	.....	.....	40,114½	171,541½
1,224	7,432	742	162	9,610					N. W. Territories	7,403	740 30	742	.....	.....	.....	.....	1,465	9,610
42,652	116,824½	10,916	1,031	171,423½					British Columbia.	116,676½	11,977 51	8,176	2,725	.....	.....	779	43,069	171,423½
5,703,524½	10,805,027½	657,684½	233,771½	17,400,008½					Totals.	10,704,961½	1,137,279 05	283,771½	496,864½	146	16,163	209,007½	5,739,093½	17,400,008½
									1903.									
1,019,086	3,079,572½	439,471	84,082½	4,622,212					Ontario	3,027,106½	314,058 77	111,281½	407,120	1,681	7,710	30,780	1,036,532½	4,622,212
4,517,849½	8,376,481½	257,303½	157,443½	13,309,083½					Quebec	8,020,684½	878,512 24	124,446½	219,599½	7,279	267	107,428½	4,820,382½	13,309,083½
31,866½	61,692½	2,816	2,113½	98,490½					New Brunswick	48,386½	5,698 45	886	2,816	7,801	.....	.....	38,600½	98,490½
25,611½	68,712	.....	886	96,209½					Nova Scotia	70,923	7,092 66	.....	.....	.....	1,173	.....	28,113½	96,209½
60,032	201,909	.....	.....	261,841					P. E. Island	160,315	16,168 94	8,646	.....	34,906	.....	.....	66,620	261,841
40,114½	153,080½	18,896	3,674	215,755					Manitoba	149,433½	14,943 35	8,646	8,666	119	.....	.....	48,988½	215,755
1,465	13,041	1,413	521½	16,440½					N. W. Territories	11,505½	1,160 55	371	.....	.....	.....	.....	4,864	16,440½
43,069	132,790	18,684	2,834	197,437					British Columbia.	118,606½	11,944 21	5,992	15,698	.....	.....	382	56,866½	197,437
5,739,093½	12,067,178½	738,573½	251,623	18,816,469					Totals.	11,615,963½	1,249,569 17	251,623	653,801½	51,647	9,269	138,557½	6,095,587½	18,816,469

W. J. GERALD,
Deputy Minister.INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

APPENDIX A—*Continued*—CANADA TWIST TOBACCO.

No. 18.—STATEMENT of Revenue Collected from Canada Twist Tobacco for the Year ended June 30, 1903.

DIVISIONS.	LICENSES.		Canada Twist at 5 cts. per pound.	Total Duty Collected, including License Fees.
	No.	Fees.		
		\$	Lbs.	\$ cts.
Cornwall, Ont.....	2	4	1,387	73 35
Ottawa ".....	5	10	1,741	97 05
Prescott ".....	1	2	260	15 00
Totals.....	8	16	3,388	185 40
Joliette, Que.....	13	20	27,793	1,409 65
Montreal ".....	38	76	22,075	1,179 75
Totals.....	51	96	49,868	2,589 40
Grand Totals....	59	112	53,256	2,774 80

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

CANADA TWIST TOBACCO.

No. 19.—COMPARATIVE STATEMENT for Years ended June 30, 1902 and 1903.

YEARS.	PROVINCES.	LICENSES.		Canada Twist, at 5 cts. per pound.	Total Duty collected, including License Fees.
		No.	Fees.		
			\$	Lbs.	\$ cts.
1902.....	Ontario.....	15	29	4,280	243 00
	Quebec.....	53	95	68,006½	3,495 33
	Totals.....	68	124	72,286½	3,738 33
1903.....	Ontario.....	8	16	3,388	185 40
	Quebec.....	51	96	49,868	2,589 40
	Totals.....	59	112	53,256	2,774 80

W. J. GERALD,
*Deputy Minister.*INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

APPENDIX A—Continued—CIGARS.

No. 20.—RETURN of Manufactures

DIVISIONS.	LICENSEES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying duty.	CIGARS AT \$7 PER THOUSAND.		CIGARS Produced.
	No.	Fees.			Pro-duced.	Paid Duty.	
		\$ cts.	Lbs.	No.	No.	No.	No.
Belleville, Ont.	1	75 00	12,485				709,400
Brantford "	7	525 00	74,520				4,048,015
Guelph "	12	900 00	82,165				5,164,705
Hamilton "	14	1,050 00	194,998½	100			10,181,740
Kingston "	3	225 00	47,981½				2,689,725
London "	22	1,612 50	560,745				32,935,010
Ottawa "	2	112 50	13,379				676,100
Owen Sound "	3	225 00	14,554	4,211			761,820
Perth "	1	75 00	2,282½	5,374			120,900
Peterborough, Ont.	1	75 00	1,263				94,450
Prescott "	3	225 00	9,906				631,000
St. Catharines "	10	750 00	23,413	150			1,387,725
Stratford "	3	225 00	29,104	600			1,627,725
Toronto "	27	2,025 00	291,039½	4,290	501	501	16,144,745
Windsor "	6	450 00	26,789		1,020	1,020	1,561,255
Totals	115	8,550 00	1,384,624½	14,725	1,521	1,521	78,734,315
Joliette, Que.	4	202 50	48,134				24,950
Montreal "	38	2,782 50	1,066,376½	41,412	1,680	1,680	53,288,725
Quebec "	7	462 50	118,530		7,614	7,614	6,271,910
St. Hyacinthe, Que.	5	290 00	44,355				1,698,220
Sherbrooke "	5	337 50	135,270½	23,695			7,374,265
Three Rivers "	3	215 00	13,125½				381,510
Totals	62	4,290 00	1,425,791½	65,107	9,294	9,294	69,039,540
St. John, N.B.	7	495 00	66,431½				921,665
Halifax, N.S.	3	225 00	13,623				754,105
Winnipeg, Man.	9	675 00	131,551½				7,139,550
Calgary, N.W.T.	2	150 00	9,939½				480,885
Vancouver, B.C.	14	960 00	65,710½		1,002	1,002	3,618,425
Victoria "	12	890 00	33,705	*5,043			1,697,000
Totals	26	1,850 00	99,415½	*5,043	1,002	1,002	5,315,425
Grand Totals	224	16,235 00	3,131,377½	84,875	11,817	11,817	162,385,525

* Combination cigars at \$3 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

for the Year ended June 30, 1903.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty Collected ex-manu- factory, including License Fees.
Paid Duty.	Warehoused	Produced.	Paid Duty.	Ware- housed.	Produced.	Paid Duty.	Ware- housed.	
No.	No.	No.	No.	No.	No.	No.	No.	\$ cts.
124,000	585,400							819 00
2,831,880	1,216,135							17,516 28
2,751,715	2,412,990							17,410 29
2,875,180	7,306,560							18,301 68
699,800	1,989,925							4,423 80
20,988,970	11,946,040							127,546 32
67,950	608,150							520 20
261,620	500,200							1,819 99
23,125	97,775							245 99
80,450	14,000							557 70
439,700	191,300							2,863 20
1,195,100	192,625							7,921 50
1,408,975	218,750							8,682 45
10,415,120	5,729,625							64,544 96
1,055,305	505,950							6,788 97
45,218,890	33,515,425							279,962 33
6,000	18,950	2,416,700	1,699,500	717,200	315,200	90,800	224,400	5,609 40
23,166,120	30,122,605				2,841,555	1,594,405	1,247,150	146,822 69
2,726,735	3,545,175				360,150	97,900	262,250	17,169 93
324,970	1,373,250	518,860	485,760	33,100	63,850	46,800	17,050	3,837 50
3,560,610	3,813,655							21,843 33
153,310	228,200				360,850	128,050	232,800	1,519 01
29,937,745	39,101,835	2,935,560	2,185,260	750,300	3,941,605	1,957,955	1,983,650	196,801 86
316,015	605,650				2,623,875	679,225	1,944,650	4,428 77
350,950	403,155							2,330 70
2,377,960	4,761,590							14,942 76
208,385	272,500							1,400 31
3,362,825	255,600				40,000	40,000		21,263 97
1,257,425	439,575				57,850	57,850		8,623 22
4,620,250	695,175				97,850	97,850		29,887 19
83,030,195	79,355,330	2,935,560	2,185,260	750,300	6,663,330	2,735,030	3,928,300	529,753 92

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

APPENDIX A—Continued—CIGARS.

DR.

No. 21.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		Total weight of Raw Leaf Tobacco and all other materials actually used.	Deficiencies paying Duty.	CIGARS AT \$7 PER THOUSAND.		CIGARS
	No.	Fees.			Produced.	Paid Duty.	Produced.
1902.		\$ cts.	Lbs.	No.	No.	No.	No.
Ontario	117	8,475 00	1,263,808½	.....	1,710	1,710	72,106,300
Quebec	59	4,037 50	1,320,034½	3,510	1,950	1,950	61,368,315
New Brunswick	7	495 00	63,404	.....	.....	.....	1,116,305
Nova Scotia	3	225 00	11,597½	.....	.....	.....	679,800
Manitoba	7	525 00	106,255	.....	.....	.....	5,948,910
North-west Territories	2	150 00	6,707	.....	.....	.....	352,960
British Columbia	25	1,855 00	102,029½	586	.....	.....	5,294,550
Totals	220	15,762 50	2,873,836½	4,096	3,660	3,660	146,867,040
1903.							
Ontario	115	8,550 00	1,384,624½	14,725	1,521	1,521	78,734,315
Quebec	62	4,290 00	1,425,791½	65,107	9,294	9,294	69,039,580
New Brunswick	7	495 00	66,431½	.....	.....	.....	921,665
Nova Scotia	3	225 00	13,623	.....	.....	.....	754,105
Manitoba	9	675 00	131,551½	.....	.....	.....	7,139,550
North-west Territories	2	150 00	9,939½	.....	.....	.....	480,885
British Columbia	26	1,850 00	99,415½	*5,043	1,002	1,002	5,315,425
Totals	224	16,235 00	3,131,377½	84,875	11,817	11,817	162,385,525

†Destroyed by fire. *Combination cigars at \$3 per M.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

for the years ended June 30, 1902 and 1903.

CR.

AT \$6 PER THOUSAND.		CANADIAN CIGARS AT \$3 PER THOUSAND.			COMBINATION CIGARS AT \$3 PER THOUSAND.			Total Duty collected ex-Manu-factory, including License Fees
Paid Duty.	Warehoused	Produced.	Paid Duty	Ware-housed.	Produced.	Paid Duty	Ware-housed.	
No.	No.	No.	No.	No.	No.	No.	No.	No.
†3,400								
41,400,745	30,702,055							256,891 44
30,996,935	30,371,380	3,766,600	2,961,230	805,370	3,545,430	2,373,480	1,171,950	206,057 98
392,025	724,280				2,253,090	362,940	1,890,150	3,935 97
352,180	327,620							2,338 08
2,208,005	3,740,905							13,773 03
120,635	232,325							873 81
4,337,250	957,300				250,975	190,925	60,050	28,454 78
†3,400								
79,807,775	67,055,865	3,766,600	2,961,230	805,370	6,049,495	2,927,345	3,122,150	512,325 09
45,218,890	33,515,425							279,962 33
29,937,745	39,101,835	2,935,560	2,185,260	750,300	3,941,605	1,957,955	1,983,650	196,801 86
316,015	605,650				2,623,875	679,225	1,944,650	4,428 77
350,950	403,155							2,330 70
2,377,960	4,761,590							14,942 76
208,385	272,500							1,400 31
4,620,250	695,175				97,850	97,850		29,887 19
83,030,195	79,355,330	2,935,560	2,185,260	750,300	6,663,330	2,735,030	3,928,300	529,753 92

W. J. GERALD,
Deputy Minister.

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STATISTICS.

RD VII.

SESSIONAL PAPER No. 12

A. 1904

ATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1902 and 1903

be Combina- tion.	PROVINCES.	Entered for Consumption.				Removed in Bond to other Divisions.	
		Foreign, at \$6 per M.	Canadian, at \$3 per M.	Combina- tion, at \$3 per M.	Duty.	Foreign.	Canadian.
No.	1902.	No.	No.	No.	\$ cts.	No.	No.
1,514,600	Ontario	28,270,180	50,800		169,773 48	833,835	
2,616,950	Quebec	28,450,160	700,120	1,161,150	176,284 77	921,500	70,000
	New Brunswick	640,300		1,840,200	9,362 40		
	Nova Scotia	300,410			1,802 46		
	Manitoba	3,479,640			20,877 84		
	N.-W. Territories	211,475			1,268 85		
135,550	British Columbia	916,475		55,500	5,665 35		
4,267,100	Totals	62,268,640	750,920	3,056,850	385,035 15	1,755,335	70,000
	1903.						
	Ontario	32,263,705	20,000		193,642 23	1,990,600	
2,336,400	Quebec	36,972,135	676,100	1,626,215	228,739 76	147,000	20,000
2,670,000	New Brunswick	640,150		1,836,950	9,351 75		
	Nova Scotia	409,960			2,459 76		
	Manitoba	4,739,630			28,437 78		
	N.-W. Territories	245,675			1,474 05		
80,050	British Columbia	732,675		80,050	4,636 20		
5,086,450	Totals	76,003,930	696,100	3,543,215	468,741 53	2,137,600	20,000

	1902.	1903.
collected, ex-manufacture and ex-warehouse	\$ 881,597 74	\$ 982,260 45
" on licenses	15,762 50	16,235 00
Totals	\$ 897,360 24	\$ 998,495 45

CR.

Exported.		Taken for re- working	Written off.	Remaining in Warehouse.			Total Number Accounted for.		
Foreign.	Combina- tion.	Foreign	Foreign.	Foreign.	Canadian.	Combina- tion.	Foreign.	Canadian.	Combina- tion.
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
725				9,731,340	3,800		38,836,080	54,600	
49,970	700			8,994,545	170,250	352,750	38,416,175	940,370	1,514,600
17,750	51,400			368,255		725,350	1,026,305		2,616,950
8,100				223,820			532,330		
				810,455			4,290,095		
				29,650			241,125		
650		3,750		332,550		80,050	1,253,425		135,550
77,195	52,100	3,750		20,490,615	174,050	1,158,150	84,595,535	994,970	4,267,100
18,500			112,500	9,787,610	3,800		44,172,915	23,800	
93,420	300		549,950	11,514,825	224,450	709,885	49,277,330	920,550	2,336,400
5,000	18,500			328,755		814,550	973,905		2,670,000
46,300				201,215			657,475		
				832,415			5,572,045		
				56,475			302,150		
8,900				286,150			1,027,725		80,050
172,120	18,800		662,450	23,007,445	228,250	1,524,435	101,983,545	944,350	5,086,450

W. J. GERALD,
Deputy Minister.

APPENDIX A—*Continued*—INSPECTION OF PETROLEUM.

No. 24.—RETURN of Canadian Petroleum and Naphtha inspected during the Year ended June 30, 1903.

DIVISIONS.	LICENSES.		Petroleum.	Naphtha.	Total.
	No.	Fees.			
		\$	Galls.	Galls.	Galls.
London.....	2	2	7,784,179·80	831,712·21	8,615,892·01

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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No. 25.—COMPARATIVE STATEMENT of Petroleum and Naphtha inspected during the Years ended June 30, 1902 and 1903.

PROVINCES.	LICENSES.		Petroleum.	Naphtha.	Totals.
	No.	Fees.			
1902.		\$	Galls.	Galls.	Galls.
Ontario.	2	2	9,412,940·64	1,081,933·58	10,494,874·22
1903.					
Ontario.	2	2	7,784,179·80	831,712·21	8,615,892·01

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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APPENDIX A—*Continued*—MANUFACTURES IN BOND.

No. 26.—RETURN of Manufactures

DIVISIONS.	LICENSEES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
		\$ cts.	Galls.	Galls.	Lbs.	Lbs.
Brantford, Ont.	2	100 00	11,815·71	{ *106·30 23·00 }	.....	.....
Hamilton "	2	100 00	23,077·52	356·90	.....	.....
Kingston "	1	50 00	8,368·39	255·50	.....	.....
Prescott "	1	300 00	163,449·60	.....	809,801	86,069
Toronto "	4	200 00	58,316·41	631·80	.....	.....
Windsor "	3	400 00	7,778·95	.....	37,117	4,743
Totals	13	1,150 00	272,806·58	{ *106·30 1,267·20 }	846,918	90,812
Montreal, Que	5	250 00	53,349·75	894·60	.....	.....
Quebec "	1	50 00	7,717·48	382·00	.....	.....
St. Hyacinthe, Que	2	100 00	20,645·80	451·70	.....	.....
Sherbrooke "	1	300 00	57,251·21	.....	261,515	33,607
Totals	9	700 00	138,964·24	1,728·30	261,515	33,607
St. John, N. B.	2	100 00	6,859·77	250·10	.....	.....
Winnipeg, Man	1	50 00	.....	.....	.....	.....
Grand totals	25	2,000 00	418,630·59	{ *160·30 3,245·60 }	1,108,433	124,419

* Malt extract.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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for the Year ended June 30, 1903.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	
57,108 00	.....	57,108 00	2,342 17	.....	.....	2,442 17
116,719 00	.....	21,530 33	861 22	125,188 76	.....	961 22
61,288 48	.....	10,316 09	412 64	50,972 39	.....	462 64
.....	104,721	.....	.....	.....	104,721	300 00
364,705 86	.....	179,705 34	7,188 18	185,000 52	.....	7,388 18
.....	5,501	.....	.....	.....	5,501	400 00
629,821 43	110,222	268,659 76	10,804 21	361,161 67	110,222	11,954 21
283,026 78	.....	192,410 75	7,696 43	90,616 03	.....	7,946 43
35,111 39	.....	22,004 57	880 17	13,106 82	.....	930 17
111,551 59	.....	70,014 27	2,800 58	41,537 32	.....	2,900 58
.....	38,878	.....	.....	.....	38,878	300 00
429,689 76	38,878	284,429 59	11,377 18	145,260 17	38,878	12,077 18
41,881 24	.....	35,857 16	1,434 24	6,024 08	.....	1,534 24
.....	.....	.....	.....	.....	.....	50 00
1,101,392 43	149,100	588,946 51	23,615 63	512,445 92	149,100	25,615 63

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

APPENDIX A—*Continued*—MANUFACTURES IN BOND.

No. 27.—COMPARATIVE STATEMENT of Manufactures

PROVINCES.	LICENSES.		MATERIALS USED.			
	No.	Fees.	Spirits.	Beer, Wine, &c.	Nitric Acid.	Mercury.
1902.		\$	Galls.	Galls.	Lbs.	Lbs.
Ontario.....	14	1,450	214,682·50	1,904·30	679,674	73,741·50
Quebec.....	12	825	139,853·07	2,818·80	226,217	28,307·00
New Brunswick.....	2	100	5,623·57	259·75	.....	.....
Manitoba.....	1	50	.....	.....	.....	.....
Totals.....	29	2,425	360,159·14	4,982·85	905,891	102,048·50
1903.						
Ontario.....	13	1,150	272,806·58	{ *106·30 1,267·20 }	846,918	90,812
Quebec.....	9	700	138,964·24	1,728·30	261,515	33,607
New Brunswick.....	2	100	6,859·77	250·10	.....	.....
Manitoba.....	1	50	.....	.....	.....	.....
Totals.....	25	2,000	418,630·59	{ 3,245·60 *106·30 }	1,108,433	124,419

* Malt Extract.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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for the Years ended June 30, 1902 and 1903.

MANUFACTURED.		PAID DUTY EX-MANUFACTORY.		WAREHOUSED.		Total Duty Collected ex-Manu- factory, including License Fees.
Vinegar.	Crude Fulminate.	Vinegar.	Duty.	Vinegar.	Crude Fulminate.	
Galls.	Lbs.	Galls.	\$ cts.	Galls.	Lbs.	\$ cts
491,999·78	90,422·30	172,210·93	6,888 47	319,788·85	90,422·30	8,338 47
496,314·53	31,185·00	335,122·70	13,401 90	161,191·83	31,185·00	14,229 90
32,181·78	.....	27,984·41	1,119 35	4,197·37	.....	1,219 35
.....	.....	.....	.....	.....	.....	50 00
1,020,496·09	121,607·30	535,318·04	21,412 72	485,178·05	121,607·30	23,837 72
629,821·43	110,222·00	268,659·76	10,804 21	361,161·67	110,222·00	11,954 21
429,689·76	38,878·00	284,429·59	11,377 18	145,260·17	38,878·00	12,077 18
41,881·24	.....	35,857·16	1,434 24	6,024·08	.....	1,534 24
.....	.....	.....	.....	.....	.....	50 00
1,101,392·43	149,100·00	588,946·51	23,615 63	512,445·92	149,100·00	25,615 63

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

APPENDIX A—Continued—MANUFACTURES IN BOND.

DR.

No. 28.—WAREHOUSE RETURN for

Remaining in Warehouse from last year.	Placed in Warehouse.		Received from other Divisions.	Totals.		DIVISIONS.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	
612 00				612 00		Brantford, Ont.
43,510 14	125,188 76			168,698 90		Hamilton "
8,428 83	50,972 39			59,401 22		Kingston "
		104,721			104,721	Prescott "
64,393 73	185,000 52			249,394 25		Toronto "
		5,501			5,501	Windsor "
116,944 70	361,161 67	110,222		478,106 37	110,222	Totals.
40,022 82	90,616 03			130,638 85		Montreal, Que.
24,183 27	13,106 82			37,290 09		Quebec "
66,565 27	41,537 32	38,878		108,102 59	38,878	St. Hyacinthe, Que.
						Sherbrooke "
130,771 36	145,260 17	38,878		276,031 53	38,878	Totals.
2,079 71	6,024 08			8,103 79		St. John, N.B.
			51,197 10	51,197 10		Winnipeg, Man
249,795 77	512,445 92	149,100	51,197 10	813,438 79	149,100	Grand Totals.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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the Year ended June 30, 1903.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.	Remaining in Warehouse.	Totals.	
Vinegar.	Duty.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude. Fulminate.
Galls.	\$ cts.	Galls.	Lbs.	Galls.	Galls.	Lbs.
612·00	24 48	.....	.....	.....	612·00	.....
103,187·86	4,127 50	27,153·01	.....	38,358·03	168,698·90	.....
42,374·21	1,694 95	.....	.....	17,027·01	59,401·22	.....
.....	.....	.....	104,721	.....	.....	104,721
142,720·11	5,708 86	24,044·09	.....	82,630·05	249,394·25	.....
.....	.....	.....	5,501	.....	.....	5,501
288,894·18	11,555 79	51,197·10	110,222	138,015·09	478,106·37	110,222
67,004·40	2,680 22	.....	.....	63,634·45	130,638·85	.....
27,836·81	1,113 49	.....	.....	9,453·28	37,290·09	.....
51,638·00	2,065 53	.....	.....	56,464·59	108,102·59	.....
.....	.....	.....	38,878	.....	.....	38,878
146,479·21	5,859 24	.....	38,878	129,552·32	276,031·53	38,878
6,241·26	249 65	.....	.....	1,862·53	8,108·79	.....
43,580·78	1,743 23	.....	.....	7,616·32	51,197·10	.....
485,195·43	19,407 91	51,197·10	149,100	277,046·26	813,438·79	149,100

W. J. GERALD,
Deputy Minister.

APPENDIX A—*Continued*—MANUFACTURES IN BOND.

DR.

No. 29.—COMPARATIVE STATEMENT of Warehouse Returns

Remaining in Warehouse from Last Year.	Placed in Warehouse.		Received from other Divisions.	Totals.		PROVINCES.
Vinegar.	Vinegar.	Crude Fulminate.	Vinegar.	Vinegar.	Crude Fulminate.	
Galls.	Galls.	Lbs.	Galls.	Galls.	Lbs.	1902.
207,808·80	319,788·85	90,422·30	.....	527,597·65	90,422·30	Ontario
91,442·98	161,191·83	31,185·00	.....	252,634·81	31,185·00	Quebec
6,320·55	4,197·37	.....	.....	10,517·92	.....	New Brunswick
.....	.....	.....	16,536·50	16,536·50	.....	Manitoba
305,572·83	485,178·06	121,607·30	16,536·50	807,286·88	121,607·30	Totals
						1903.
116,944·70	361,161·67	110,222·00	.....	478,106·37	110,222·00	Ontario
130,771·36	145,260·17	38,878·00	.....	276,031·53	38,878·00	Quebec
2,079·71	6,024·08	.....	.....	8,103·79	.....	New Brunswick
.....	.....	.....	51,197·10	51,197·10	.....	Manitoba
249,795·77	512,445·92	149,100·00	51,197·10	813,438·79	149,100·00	Totals

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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for the Years ended June 30, 1902 and 1903.

CR.

Entered for Consumption.		Removed to other Divisions.	Exported.		Written off.	Remain- ing in Ware- house.	Totals.	
Vinegar.	Duty.	Vinegar.	Vinegar.	Crude Fulminate	Vinegar.	Vinegar.	Vinegar.	Crude Fulminate.
Galls.	\$ cts.	Galls.	Galls.	Lbs.	Galls.	Galls.	Galls.	Lbs.
339,878·80	15,595·16	16,536·50	1,498·44	90,422·30	2,739·21	116,944·70	527,597·65	90,422·30
121,863·45	4,874·54	.....	.....	31,185·00	.....	130,771·36	262,634·81	31,185·00
8,438·21	337·52	.....	.....	.....	.....	2,079·71	10,517·92	.....
16,536·50	661·46	.....	.....	.....	.....	.....	16,536·50	.....
536,716·96	21,468·68	16,536·50	1,498·44	121,607·30	2,739·21	249,795·77	807,286·88	121,607·30
288,894·18	11,555·79	51,197·10	.....	110,222·00	.....	138,015·09	478,106·37	110,222·00
146,479·21	5,859·24	.....	.....	38,878·00	.....	129,552·32	276,031·53	38,878·00
6,241·26	249·65	.....	.....	.....	.....	1,862·53	8,103·79	.....
43,580·78	1,743·23	.....	.....	.....	.....	7,616·32	51,197·10	.....
485,195·43	19,407·91	51,197·10	.....	149,100·00	.....	277,046·26	813,438·79	149,100·00

	1902.	1903.
Duty collected, ex-manufactory and ex-warehouse.....	\$ 42,881 40	\$ 43,023 54
" on licenses.....	2,425 00	2,000 00
Totals	\$ 45,306 40	\$ 45,023 54

W. J. GERALD,
Deputy Minister.

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APPENDIX A—*Continued*—ACETIC ACID.

No. 30.—RETURN of Manufactures for the Year ended June 30, 1903.

DIVISIONS.	LICENSES.		MANUFACTURED.	PAID DUTY EX-MANUFACTORY.		WARE-HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	
			Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Toronto, Ont	1	50	213,922·62	64,993·22	2,599 74	148,929·40	2,649 74
Montreal, Que	1	50	6,434·93	2,838 15	113 53	3,596·78	163 53
Totals.....	2	100	220,357·55	67,831·37	2,713 27	152,526·18	2,813 27

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

APPENDIX A—*Continued*—ACETIC ACID.

No. 31.—COMPARATIVE STATEMENT of Manufactures for the Years ended June 30, 1902 and 1903.

PROVINCES.	LICENSES.		MANUFACTURED.	PAID DUTY EX-MANUFACTORY.		WARE-HOUSED.	Total Duty collected ex-Manu- factory, including License Fees.
	No.	Fees.	—	—	Duty.	—	
1902.			Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Ontario	1	50	145,820·65	111,473·10	4,458 91	34,347·55	4,508 91
Quebec	1	50	40,649·72	21,403·23	856 13	19,246·49	906 13
Totals.....	2	100	186,470·37	132,876·33	5,315 04	53,594·04	5,415 04
1903.			Galls.	Galls.	\$ cts.	Galls.	\$ cts.
Ontario.....	1	50	213,922·62	64,993·22	2,599 74	148,929·40	2,649 74
Quebec.....	1	50	6,434·93	2,838·15	113 53	3,596·78	163 53
Totals.....	2	100	220,357·55	67,831·37	2,713 27	152,526·18	2,813 27

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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APPENDIX A—*Continued*—ACETIC ACID.

No. 32.—WAREHOUSE RETURN for the Year ended June 30, 1903.

Dr.

Cr.

Placed in Ware- house.	Totals.	DIVISIONS.	Entered for Consump- tion.	Duty.	Exported.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.		Galls.	\$ cts.	Galls.	Galls.	Galls.
148,929·40	148,929·40	....Toronto, Ont	82,880·86	3,315 22	4,531·07	61,517·47	148,929·40
3,596·78	3,596·78	...Montreal, Que.....	.....	.....	.....	3,596·78	3,596·78
152,526·18	152,526·18	.....Totals.	82,880·86	3,315 22	4,531·07	65,114·25	152,526·18

W. J. GERALD.

Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

3-4 EDWARD VII., A. 1904

APPENDIX A—Continued—ACETIC ACID.

No. 33.—COMPARATIVE STATEMENT of Warehouse Returns for the Years ended June 30, 1902 and 1903.

DR,

CR.

Remain- ing in Ware- house from last year.	Placed in Ware- house.	Totals.	PROVINCES.	Entered for Consump- tion.	Duty.	Exported.	Remain- ing in Ware- house.	Totals.
Galls.	Galls.	Galls.	1902.	Galls.	\$ cts.	Galls.	Galls.	Galls.
30,799·16	34,347·55	65,146·71	..Ontario.	65,146·71	2,005 87	.....	.....	65,146·71
1,788·40	19,246·49	21,034·89	..Quebec.	21,034·89	841 40	.....	.....	21,034·89
32,587·56	53,594·04	86,181·60	....Totals	86,181·60	3,447 27	.....	.....	86,181·60
			1903.					
.....	148,929·40	148,929·40	..Ontario.	82,880·86	3,315 22	4,531·07	61,517·47	148,929·40
.....	3,596·78	3,596·78	..Quebec. ....	.....	.....	.....	3,596·78	3,596·78
.....	152,526·18	152,526·18	..Totals	82,880·86	3,315 22	4,531·07	65,114·25	152,526·18

	1902.	1903.
Total duty collected, ex-manufactory and ex-warehouse.....	\$ 8,762 31	\$ 6,028 49
" on licenses.....	100 00	100 00
	<u>\$ 8,862 31</u>	<u>\$ 6,128 49</u>

INLAND REVENUE DEPARTMENT,
OTTAWA, August, 18, 1903.W. J. GERALD,
Deputy Minister.

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APPENDIX A—*Continued*—METHYLATED SPIRITS.

No. 34.—STATEMENT showing the quantity of Raw Materials on hand at beginning and end of year, and brought in and used during the Year 1902–1903.

DR.		(A)				CR.	
Names of Articles.	Stock on hand July, 1902.	Brought in during the year.	Total to be Accounted for.	Used in manufacture of Methylated Spirits.	Sold.	Stock on hand June 30, 1903.	Total Accounted for.
	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
Alcohol.....	6,475·43	68,078·92	74,554·35	69,290·83	3·30	5,260·20	74,554·35
Wood Naphtha..	8,293·01	19,674·87	27,967·88	25,255·34	.....	2,712·54	27,967·88

(B)

STATEMENT showing the quantity of Raw Materials used, and Methylated Spirits produced therefrom.

Alcohol used. Statement (A) above.	Wood Naphtha used. Statement (A) above.	Methylated Spirits used. Statement (C) below.	Total to be Accounted for.	Methylated Spirits produced.	Loss in Manufacture.		Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	p.c.	Pr'f galls.
69,290·85	25,255·34	.....	94,546·19	92,242·56	2,303·63	2·44	94,546·19

(C)

STATEMENT showing the quantity of Methylated Spirits on hand at beginning and end of year, and brought in, sold and otherwise accounted for during the year.

Stock on hand July 1, 1902.	Manufactured as above. Statement (B)	Brought in during the year.	Total to be Accounted for.	Sold.	Used in Methylated Spirits Warehouse.	Re-used in Manufacture of Methylated Spirits.	Stock on hand June 30, 1903.	Total Accounted for.
Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.	Pr'f galls.
6,213·26	92,242·56	....	98,455·82	94,187·03	.....	.....	4,268·79	98,455·82

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

DR.

No. 35.—HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1902.	Rents accrued up to June 30, 1903.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
100 00	200 00	300 00	1	Ottawa River...	Perley & Pattee.....	J. R. Booth.....
50 00	100 00	150 00	2	"	Thompson & Perkins...	"
150 00	300 00	450 00	3	"	Lyman Perkins.....	"
150 00	300 00	450 00	4	"	R. Blackburn, <i>et al</i>	McKay Milling Co., Ltd
	100 00	100 00	5	"	J. & J. Petrie.....	Ottawa Electric Co.....
	100 00	100 00	6	"	A. H. Baldwin.....	"
	300 00	300 00	7	"	Ottawa Elec. R'way Co..	"
	400 00	400 00	8	"	Perley & Pattee.....	Ottawa Electric Co.....
	100 00	100 00	9	"	J. M. Currier.....	N. S. Blaisdell.....
	600 00	600 00	10	"	Harris, Bronson & Co..	The Bronson & Weston Lumber Co
	200 00	200 00	11	"	Levi Young.....	Ottawa Electric Ry. Co.
	104 00	104 00	12	"	J. R. Booth.....	"
	10 00	10 00	13	"	Bronson & Weston.....	"
	100 00	100 00	14	"	"	"
	96 00	96 00	15	"	Perley & Pattee.....	J. R. Booth.....
56 00	8 00	64 00	16	"	L. M. Coutlee.....	Mary Conroy.....
570 00		570 84	17	"	John Rochester.....	"
	25 00	25 00	18	"	Nérée Tétreau.....	Thomas Ahearn.....
200 00		200 00	19	"	Hon. J. Skead.....	"
96 00		96 00	20	"	"	"
	1 00	1 00	21	"	G. A. Grier & Co..	Ottawa Investment Co.
380 00		380 00	22	"	John Rankin.....	"
75 00	150 00	225 00	23	"	J. R. Booth.....	"
55 00	5 00	60 00	24	"	Colin Dewar.....	"
	50 00	50 00	25	"	Bronson & Weston.....	"
1 00	1 00	2 00	26	"	Alfred Desjardins.....	"
	100 00	100 00	27	"	The Bronson Co..	"
	10 00	10 00	28	"	Ottawa Electric Co..	"
	1 00	1 00	1	St. Lawrence R..	Que. Har. Commissioners	"
100 00	25 00	125 00	2	"	Rich. and Ont. Nav. Co..	"
	1 00	1 00	3	Kingston, Ont..	The Frontenac Milling Co., Ltd	"
	1 00	1 00	4	Quebec.....	Corporation of Quebec..	"
	1 00	1 00	5	"	Narcisse Blais.....	"
5 00		5 00	6	Richibucto Har..	Wm. Hudson.....	"
	1 00	1 00	7	Rondeau Har...	School Trustees.....	"
	1 00	1 00	8	Collingwood Har	Great North'n Transit Co	"
	1 00	1 00	9	Ottawa.....	E. G. Laverdure.....	"
	1 00	1 00	10	Walkerton, Ont.	D. Rob'tson & J. Rowland	"
	1 00	1 00	11	Three Rivers....	Corporation of Three Riv	"
100 00	100 00	200 00	12	"	W. Ritchie.....	"
165 09		165 00	13	British Columbia	A. Peel.....	"
90 00		90 00	14	"	Jonathan Maury.....	"
50 00	25 00	75 00	15	"	Roderick Finlayson....	"
25 00	25 00	50 00	16	"	Joseph Spratt.....	"
	1 00	1 00	17	"	Bank of British Columbia	"
	1 00	1 00	18	"	W. Dodd.....	"
	12 00	12 00	19	"	D. W. Gordon.....	"
	5 00	5 00	20	"	S. Williams.....	"
	5 00	5 00	21	"	Geo. H. Huff.....	"
	1 00	1 00	22	"	Canadian Pac. Ry. Co..	"
	50 00	50 00	23	"	John Reid.....	"

Lessees' Accounts, 1902-1903.

CR.

Description of Property.	Number.	Date to which Account is made up.	Abatement.	Paid during Fiscal Year.	Balance due on June 30, 1903.	Totals.
				\$ cts.	\$ cts.	\$ cts.
Lots B and C, Chaudière St., service ground.	1	June 30, 1903		200 00	100 00	300 00
Lot D.	2	" 30, 1903		100 00	50 00	150 00
Lots E, F and G, South Head St.	3	" 30, 1903		300 00	150 00	450 00
Lots H, I and J, grist mill, North Head St.	4	" 30, 1903		300 00	150 00	450 00
Lot K, fanning mill, South Head St.	5	Dec. 31, 1902		100 00		100 00
Lot L, service ground.	6	" 31, 1902		100 00		100 00
Lots Q, R and T, service ground, North Middle St.	7	" 31, 1902		300 00		300 00
Lots M, N, O and P, service ground (no water used).	8	" 31, 1902		400 00		400 00
Lot S, service ground.	9	June 30, 1903		100 00		100 00
Lots U, V, W, X, Y and Z, service ground.	10	" 30, 1903		600 00		600 00
Two strips of land.	11	Jan. 1, 1904		200 00		200 00
Lumber yard at head of slides.	12	Sept. 20, 1904		104 00		104 00
Bridge over slides.	13	June 30, 1904		10 00		10 00
Strip of land, Amelia Island.	14	Jan. 1, 1904		100 00		100 00
Reserve, head of Chaudière Island.	15	" 1, 1904		100 00		96 00
Small island, Deschênes Rapids.	16	" 1, 1903			64 00	64 00
Portion of lot 39, Concession 'A,' Nepean.	17	Feb. 1, 1885			570 84	570 84
Excavated channel slide and two dams, Little Chaudière.	18	Mar. 1, 1904		25 00		25 00
Water lots opposite lot 30, Concession 'A,' Nepean.	19	Dec. 1, 1891			200 00	200 00
Three small islands, Ottawa River.	20	May 1, 1891			96 00	96 00
Covering over portion of Ottawa slides.	21	Nov. 10, 1903		1 00		1 00
East portion of Hawley's Island.	22	June 30, 1891			380 00	380 00
Piece of land, south-west end of Union Bridge.	23	Nov. 12, 1903		150 00	75 00	225 00
Piece of land on Victoria Island.	24	June 15, 1904			60 00	60 00
Piece of land, south side of Middle St., Victoria Island.	25	Aug. 31, 1903		50 00		50 00
Piece of land, Longue Pointe Rouge Templeton, Ottawa County.	26	Oct. 24, 1903		2 00		2 00
South-west of lot No. 1, Amelia Island.	27	" 9, 1902		100 00		100 00
Lot Pa., South Head St.	28	Jan. 10, 1904		10 00		10 00
Small lot near Custom House, Quebec.	1	Sept. 1, 1903		1 00		1 00
Roadway from pier at Coteau Landing.	2	July 1, 1903			125 00	125 00
Portion of the Graving Dock, Gore St., Ont.	3	May 31, 1904		1 00		1 00
Old Provincial Government Building grounds, on Mountain Hill.	4	June 25, 1904		1 00		1 00
Privilege to erect bridge on St. Charles River.	5	Feb. 6, 1904		1 00		1 00
Piece of land at North Beach.	6	June 30, 1903			5 00	5 00
Use of old log house formerly used as Custom House, Shrewsbury, Ont.	7	Sept. 11, 1902		1 00		1 00
Use of breakwater for storing coal.	8	Feb. 5, 1904		1 00		1 00
South-east half of lot 8, Ottawa.	9	Dec. 18, 1903		1 00		1 00
Right of way over strip of land.	10	Apr. 27, 1904		1 00		1 00
Lot of land on St. Christopher Island, St. Maurice River.	11	Dec. 1, 1903		1 00		1 00
Outlet of River St. Maurice.	12	June 30, 1903		100 00	100 00	200 00
Portion of Assay Office, New Westminster.	13	June 11, 1891			165 00	165 00
" " " "	14	" 11, 1891			90 00	90 00
Privilege to erect two bulkheads, Rock Bay, Victoria Harbour.	15	" 1, 1904			75 00	75 00
Privilege to build a wharf opposite his own property, Victoria Harbour.	16	" 1, 1904		25 00	25 00	50 00
Right of drainage through Government property, Nanaimo.	17	Dec. 1, 1903		1 00		1 00
Old Government House, Yale.	18	July 24, 1902		1 00		1 00
Beach lots A, C, E and F, front of 7, 8 and 9, Nanaimo Harbour.	19	Aug. 27, 1903		12 00		12 00
Frontage on lot 7, block M, Victoria.	20	July 16, 1903			5 00	5 00
Permission to build a wharf on lot A, block 2, Sonas River, Alberni, B.C.	21	Aug. 12, 1903			5 00	5 00
Portion of Custom House lot, New Westminster.	22	Apr. 14, 1904		1 00		1 00
Lot 1, block 13, corner Begbie and Columbia Sts., New Westminster.	23	May 12, 1904		50 00		50 00

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DR.

No. 35.—HYDRAULIC and other Rents, &c.,

Balances due on July 1, 1902.	Rents accrued up to June 30, 1903.	Totals.	Number.	Location.	Original Lessees.	Present Occupants.
\$ cts.	\$ cts.	\$ cts.				
70 00		70 00	24	Rivière du Lièvre.	Dominion Phosphate Co., Ltd.	
1 00		1 00	25	Charlottetown.	Rt. Rev. Bishop McIntyre	Rt. Rev. Bishop Mc- Donald.
20 00		20 00	26	Rivière St. Mau- rice.	Laurentides Pulp Co., Ltd.	
	16 00	16 00	27	Antigonish, N.S.	L. C. Archibald.	
1 00	1 00	2 00	28	Owen Sound.	Grand Trunk Railway.	
	5 00	5 00	29		Jacob Duke Speers	
240 00		240 00	30	Windsor	Archie McNee	
	1 00	1 00	31	Lévis, Quebec.	Cyrille Robitaille	
	1 00	1 00	32	Port Morien, N.S.	The Gourie & Blackhouse Collieries, Ltd.	
	5 00	5 00	33	Bayfield, N.S.	Charles L. Gass	
1 00	1 00	2 00	34	"	"	
	5 00	5 00	35	Village of Brooke, Ont.	Pedwell, William.	
2,751 84	3,654 00	6,405 84				

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

Lessee's Accounts, 1902-1903—*Concluded.*

Description of Property.	Number.	Date to which Ac- count is made up.	Abatements.	Paid during Fiscal Year.	Balances due on June 30, 1903.	Totals.
				\$ cts.	\$ cts.	\$ cts.
Permission to erect a landing at Little Rapids, Rivière du Lièvre.....	24	Apl. 30, 1898			70 00	70 00
Leave to connect drain to main service of pub. build'g	25	May 16, 1902			1 00	1 00
Tract of land, Châte de la Grande Mère, St. Mau- rice River.....	26	June 17, 1903	20 00			20 00
Tract of land and water lot, McNair's Cove.....	27	Dec. 30, 1903		16 00		16 00
Lot of land west of Sydenham River.....	28	" 31, 1903		2 00		2 00
Water lot.....	29	Apl. 8, 1904		5 00		5 00
Lot on Ouellette St., Windsor, Ont.....	30	" 30, 1900			240 00	240 00
Ground rent.....	31	" 4, 1904		1 00		1 00
Water lot for the purpose of constructing a pier	32	Dec. 20, 1903		1 00		1 00
Water lot.....	33	" 7, 1903		5 00		5 00
".....	34	June 8, 1904		2 00		2 00
".....	35	Mar. 31, 1904		5 00		5 00
Grand Totals.....			20 00	3,584 00	2,801 84	6,405 84

W. J. GERALD,
Deputy Minister.

3-4 EDWARD VII., A. 1904

APPENDIX

No. 35 (A).—HYDRAULIC and other Rents, &c.—

Balances due on July 1, 1902.	Totals.	Number.	Location.	Name of Proprietors.
\$ cts.	\$ cts.			
12,092 83	12,092 83	1	Hamilton and Port Dover Road.	Choat & Kern.
433 34	433 34	2	Bonner's property, Quebec.	Timothy Sullivan, now M. Murphy.
333 34	333 34	3		John Bailey, now Alex. Powell.
300 00	300 00	4		Abraham Thompson.
147 80	147 80	5		John Boomer.
248 40	248 40	6		John Garbatz, now J. C. Nolan.
154 80	154 80	7		N. H. Bowen.
600 00	600 00	8		Estate Robert Reid.
333 33	333 33	9		John Chevalier.
533 33	533 33	10		Daniel Holden.
333 33	333 33	11		George Creeley.
63 00	63 00	12		Thomas McAdam.
15,573 50	15,573 50			
				LAND SALES—INTEREST ACCOUNT.
6,298 25	6,298 25	1	Hamilton and Port Dover Road.	Choat & Kern (matured).
558 00	558 00	2	Bonner's property, Quebec.	Timothy Sullivan, now M. Murphy.
120 00	120 00	3		John Bailey, now Alex. Powell.
306 00	306 00	4		Abraham Thompson.
155 22	155 22	5		John Boomer.
275 82	275 82	6		John Garbatz, now J. C. Nolan.
208 95	208 95	7		N. H. Bowen.
828 00	828 00	8		Estate Robert Reid.
190 00	190 00	9		John Chevalier.
298 68	298 68	10		Daniel Holden.
35 91	35 91	11		George Creeley.
100 00	100 00	12		Thomas McAdam.
100 00	100 00	13		Joseph Brook, tenant.
9,474 83	9,474 83			

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

A—Concluded.

Lessees' Accounts, 1902-1903—Concluded.

Description of Property.	Number.	Date to which the account is made up.	Balance due on June 30, 1903.	Totals.
			\$ cts.	\$ cts.
Hamilton and Port Dover & Caledonia Bridge.....	1	June 30, 1874..	12,092 83	12,092 83
Lot No. 1, Wolfe Street.....	2	May 1, 1889..	433 34	433 34
" 9 ".....	3	"	333 34	333 34
" 49 ".....	4	"	300 00	300 00
" 73 and 74, Tower Street.....	5	"	147 80	147 80
" 64 Wolfe Street and 211 and 252 Ware Street.....	6	"	248 40	248 40
" 67 and 68, Monument Street.....	7	"	154 80	154 80
" 22 and 23, Wolfe Street.....	8	"	600 00	600 00
" 32, Wolfe Street.....	9	"	333 33	333 33
" 65 and 66, Wolfe Street.....	10	"	533 33	533 33
" 31, Wolfe Street.....	11	"	333 33	333 33
" 135, Church Street.....	12	"	63 00	63 00
			15,573 50	15,573 50
Lot No. 1, Wolfe Street.....	1	June 30, 1874..	6,298 25	6,298 25
" 9 ".....	2	May 1, 1889..	558 00	558 00
" 49 ".....	3	"	120 00	120 00
" 73 and 74, Tower Street.....	4	"	306 00	306 00
" 64, Wolfe Street, and 211 and 252 Ware Street.....	5	"	155 22	155 22
" 67 and 68, Monument Street.....	6	"	275 82	275 82
" 22 and 23, Wolfe Street.....	7	"	208 95	208 95
" 32, Wolfe Street.....	8	"	828 00	828 00
" 65 and 66, Wolfe Street.....	9	Nov. 1, 1863..	190 00	190 00
" 31, Wolfe Street.....	10	"	298 68	298 68
" 135, Church Street.....	11	"	35 91	35 91
Monument Hotel.....	12	"	100 00	100 00
	13	"	100 00	100 00
			9,474 83	9,474 83

W. J. GERALD,
Deputy Minister.

APPENDIX B.

No. 1.—Details of Excise Expenditures for the year ended June 30, 1903.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Belleville.</i>						
Iler, B.	Salary as Collector for year		36 00	7 20	1,756 80	
Standish, J. G.	" Special Class Exciseman for year		30 00	4 32	1,465 68	
Pole, C. W.	" Deputy Collector for year.		28 64	3 60	1,397 76	
McCoy, W.	" Special Class Exciseman for year		24 00	4 32	1,171 68	
McCuaig, A. F.	" Deputy Collector for year.		17 44	2 88	818 62	
McFee, A. F.	" 2nd Class Exciseman "		27 54	2 88	757 08	
Brown, W. J.	" " " "	34 26		2 88	549 08	
	Salaries	34 26	163 62	23 08	8,016 70	
	Contingencies				378 73	8,395 43
<i>Brantford.</i>						
Sinon, E. H.	Salary as Collector for year		30 42	7 20	1,484 88	
Sloan, W.	" Deputy Collector for year.	59 85		3 60	1,132 80	
Walsh, D. J.	" Special Class Exciseman, from 1 to July 31, 1902.		2 00	0 36	97 64	
Weyms, C.	" 1st class exciseman for year		19 96	2 88	977 16	
Bell, J. E.	" 1st " "		19 96	2 88	977 16	
Orr, H. N.	" 1st " "		33 45	2 88	919 92	
Hart, P. D.	" 2nd " "		16 96	2 88	830 16	
Berry, H. L.	" 1st " "	42 52		2 88	804 60	
Hawkins, A. C.	" 1st " from Sept 1, 1902 to June 30, 1903.		16 60	2 40	814 30	
	Salaries	102 37	139 35	27 96	8,038 62	
	Contingencies				449 79	8,488 41
<i>Cornwall.</i>						
Mulhern, M. M.	Salary as Collector for year		20 00	3 60	976 40	
	Contingencies				101 40	
<i>Guelph.</i>						
Powell, J. B.	Salary as Collector for year		41 40	7 20	2,021 40	
Till, T. M.	" Deputy Collector for year.		29 92	3 60	1,461 48	
Dawson, W.	" Special Class Exciseman for year		30 00	4 32	1,465 68	
Woodward, G. W.	" " "		24 00	4 32	1,171 68	
Broadfoot, S.	" Accountant "		22 04	4 32	1,073 64	
Bish, P.	" 1st class exciseman for year		19 96	2 88	977 16	
Spence, F. H.	" 1st " "		19 96	2 88	977 16	
Bowman, A.	" 1st " "		19 96	2 88	977 16	
O'Donoghue, M. J.	" 1st " "		19 96	2 88	977 16	
Kilroy, E. T.	" 1st " "		19 96	2 88	977 16	
Brain, A. F.	" 1st " "		34 30	2 88	940 32	
O'Brien, E. C.	" 2nd " "		16 96	2 88	830 16	
Altaman, P. J.	" 1st " "		29 68	2 88	817 44	
Howie, A.	" 3rd " "		15 00	2 88	732 12	
Coutts, J. J.	" 2nd " "	34 26		2 88	649 08	
	Salaries	34 26	343 10	52 56	16,048 80	
	Contingencies				958 67	17,007 47

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Hamilton.</i>						
Miller, W. F.	Salary as Collector for year		43 96	14 40	2,141 64	
Cameron, D. M.	" Special Class Exciseman for year		30 00	4 32	1,465 68	
Baby, W. A. D.	" " "		30 00	4 32	1,465 68	
Donaghy, W.	" " "		28 04	4 32	1,367 64	
O'Brien, Jas.	" Deputy Collector for year	67 39		7 20	1,274 16	
Crawford, W. P.	" Accountant "		25 44	4 32	1,245 24	
O'Brien, J. F.	" 1st class exciseman for year		19 96	2 88	977 16	
Irwin, R.	" 1st " "		19 96	2 88	977 16	
Dumbrille, R. W.	" 1st " "		19 96	2 88	977 16	
Weir, J.	" 1st class exciseman from July 1 to Dec. 31, 1902.		9 96	1 44	488 58	
Hobbs, G. N.	" 1st class exciseman for year		19 96	2 88	977 16	
Wardell, R. S. R.	" 1st " "		34 96	2 88	962 16	
Hayhurst, T. H.	" 1st " "	44 58		2 88	845 04	
Logan, J.	" 2nd " "		16 96	2 88	830 16	
Amor, W.	" 2nd " "		16 96	2 88	830 16	
Bishop, J. B.	" 3rd class, from July 1, to Dec. 31, 1902. 2nd class, from Jan. 1 to June 30, 1903.	35 94		2 88	681 18	
Cheseldine, J. H.	" " "	34 26		2 88	649 08	
Lawlor, J. J.	" " "	34 26		2 88	649 08	
Blackman, C.	" Messenger for year	28 04			581 96	
Brennan, D. J.	" 1st class exciseman from Jan. 1 to June 30, 1903.		9 98	1 44	488 58	
	Salaries	244 47	326 10	73 44	19,824 66	
	Contingencies				376 23	20,300 89
<i>Kingston.</i>						
Dickson, C. T.	Salary as Collector for year		31 96	7 20	1,560 84	
Grimason, T.	" Deputy Collector for year		24 00	3 60	1,172 40	
Hanley, A.	" Accountant for year		19 96	2 88	977 16	
McFarland, C. D.	" 1st class exciseman for year		19 96	2 88	977 16	
Lyons, E.	" 1st " "		19 96	2 88	977 16	
O'Donnell, J.	" Messenger for year		15 00	2 88	732 12	
Fahey, E.	" 3rd class exciseman for year		13 80	2 88	673 32	
	Salaries		144 64	25 20	7,070 16	
	Contingencies				1,303 19	8,403 35
<i>London.</i>						
Alexander, T.	Salary as Collector for year		41 40	7 20	2,021 40	
Spereman, J. J.	" Special Class Exciseman for year		31 96	4 32	1,563 72	
Davis, T. G.	" Deputy Collector for year		30 00	3 60	1,466 40	
Trasher, W. A.	" " "	75 00		3 60	1,421 40	
Coles, F. H.	" Accountant "		22 04	4 32	1,073 64	
Wilson, D.	" " "		21 00	2 88	1,028 12	
Hicks, W. H.	" Deputy Collector "		19 96	2 88	977 16	
Stewart, J.	" 1st class exciseman for year		19 96	2 88	977 16	
Lee, E.	" 1st " "		19 96	2 88	977 16	
Girard, I.	" 1st " "		19 96	2 88	977 16	
	(Ins.)					
Boyle, P.	" 1st " "	71 76	29 92	2 88	895 44	
Davis, Jas.	" 1st " "		18 49	2 88	903 00	
Foster, H.	" 1st " "		31 26	2 88	858 36	

3-4 EDWARD VII., A. 1904

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>London—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Webbe, C. E. A.	Salary as 2nd class exciseman for year		16 96	2 88	830 16	
Tracy, J. P.	" 2nd " "		16 96	2 88	830 16	
Talbot, J.	" 3rd " "	36 00		2 88	681 12	
Whitehead, J. P.	" Deputy Collector "	32 48		2 88	614 64	
	Salaries.	215 24	339 63	57 60	18,094 20	
	Contingencies.				1,293 25	
	<i>Ottawa.</i>					19,387 45
Freeland, A.	Salary as Collector for year	73 44		7 20	1,389 36	
McGuire, T.	" Deputy Collector for year	60 00		3 60	1,136 40	
Slattery, R.	" 1st Class Exciseman "		19 96	2 88	977 16	
Bennett, Jas.	" Deputy Collector "	45 00		2 88	852 12	
Hinchey, E. H.	" Accountant "		17 40	4 32	848 28	
Laporte, G.	" 3rd class Exciseman from July 1, 1902 to June 2, 1903, Deputy Collector, Class B, from June 3, to June 30, 1903.		15 58	2 88	761 89	
Fox, T.	" 1st Class Exciseman, Aug. 1, 1902, to June 30, 1903.		18 26	2 64	895 73	
Casey, John.	" Probationary Exciseman from Apl. 1, to June 30, 1903	6 24		0 72	118 02	
	Salaries.	184 68	71 20	27 12	6,978 96	
	Contingencies				140 59	
	<i>Owen Sound.</i>					7,119 55
Graham, W. J.	Salary as Collector for year		26 40	3 60	1,290 00	
Nichols, J. T.	" Deputy Collector for year		19 96	2 88	977 16	
Johnson, J. J.	" 1st Class Exciseman "		18 68	2 88	913 44	
Chisholm, W. N.	" Deputy Collector "		19 04	3 24	927 72	
Blyth, A.	" 2nd Class Exciseman for year	39 42		2 88	745 20	
	Salaries.	39 42	84 06	15 48	4,853 52	
	Contingencies				643 88	
	<i>Perth.</i>					5,497 40
McLenaghan, N.	Salary as Collector for year	70 04		7 20	1,322 76	
Mason, F.	" Special Class Exciseman for year		30 00	4 32	1,465 68	
Goodman, A. W.	" 1st Class Exciseman for year		19 96	2 88	977 16	
Noonan, H. T.	" Deputy Collector for year	34 44		3 60	651 96	
Clarke, T.	" " "	34 96		2 88	662 16	
Rowan, W. E.	" " "	25 04		2 88	472 08	
Egan, W.	" " "			2 88	397 08	
Baikie, D.	" " "	21 36		3 60	402 76	
George, J.	" " "	10 04		2 68	187 08	
Maurice, E.	" " "	8 14		2 88	152 79	
Cram, J. W.	" from Feb. 4, to Apl. 1, 1903	0 78		0 48	14 50	
Murphy, J. L.	" from June 1, to June 30, 1903.	0 42		0 24	7 67	
	Salaries.	205 22	49 96	36 72	6,713 68	
	Contingencies				606 59	
						7,320 27

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—Continued.

To whom paid.	Service.	DEDUCTIONS FOR.			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Peterborough.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Rudkins, W.	Salary as Collector for year	53 68		3 60	1,017 72	
Rork, T.	" Deputy Collector for year	42 00		3 60	794 40	
Howden, R.	" " "		16 04	2 88	781 08	
Bickle, J. W.	" " "		13 96	2 88	683 16	
	Salaries	95 68	30 00	12 96	3,276 36	
	Contingencies				234 61	
						3,510 97
	<i>Port Arthur.</i>					
Ironside, G. A.	Salary as Collector for year		19 96	3 60	976 44	
Robinson, R. S.	" Deputy Collector for year	7 44		1 80	140 76	
	Salaries	7 44	19 96	5 40	1,117 20	
	Contingencies				153 54	
						1,270 74
	<i>Prescott.</i>					
Keilty, T.	Salary as Acting Collector for year		25 96	3 60	1,270 44	
Gerald, W. H.	" Special Class Exciseman for year		30 00	4 32	1,465 68	
Macdonald, A. B.	" " "		24 00	4 32	1,171 68	
Keeler, G. S.	" 2nd Class Exciseman for year		16 96	2 88	830 16	
Wood, J. A.	" " "			2 88	847 08	
Ferguson J.	" 3rd " "		15 00	2 88	732 12	
Johnston, G. E.	" 3rd " "		15 00	2 88	732 12	
White, J. B.	" Deputy Collector	30 00		2 88	567 12	
Marshall, I. N.	" 3rd Class Exciseman for year	27 48		2 64	519 84	
	Salaries	57 48	126 92	29 28	8,136 24	
	Contingencies				499 05	
						8,635 29
	<i>St. Catharines.</i>					
Hesson, C. A.	Salary as Collector for year		24 00	7 20	1,168 80	
Harris, J. G.	" Deputy Collector for year		34 96	2 88	962 16	
Milliken, E.	" 2nd Class Exciseman for year		16 96	2 88	830 16	
Schram, R. L. H.	" Deputy Collector for year		26 16	2 88	720 96	
Simpson, W. A.	" 3rd Class Exciseman for year	31 14		2 88	588 48	
	Salaries	31 14	102 08	18 72	4,270 56	
	Contingencies				373 14	
						4,643 70
	<i>Stratford.</i>					
Caven, A.	Salary as Collector for year		31 96	3 60	1,564 44	
Rennie, G.	" Deputy Collector for year		24 00	3 60	1,172 40	
Clark, A. F.	" Accountant		19 96	4 32	975 72	
Egener, A.	" 1st Class Exciseman for year		19 96	2 88	977 16	
Waller, J.	" 3rd " "		15 00	2 88	732 12	
Young, R. E.	" 3rd Class Exciseman from July 1 to Dec. 31, 1902 and 2nd Class from Jan. 1 to June 30, 1903.....	33 72		2 88	638 40	
	Salaries	33 72	110 88	20 16	6,060 24	
	Contingencies				426 26	
						6,486 50

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nation.	Guarantee		
	<i>Toronto.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Frankland, H. R.	Salary as Collector for year	101 16		14 40	1,909 44	
Gerald, C.	" Special Class Exciseman for year		31 96	4 32	1,563 72	
Boomer, J. B.	" Accountant for year		28 04	4 32	1,367 64	
Mackenzie, J. H.	" Deputy Collector for year	64 96		3 60	1,231 44	
Metcalf, W. F.	" Special Class Exciseman for year		24 00	4 32	1,171 68	
Boyd, S. I.	" Deputy Collector for year		24 00	2 88	1,173 12	
Dick, J. W.	" Special Class Exciseman for year		24 00	4 32	1,171 68	
Evans, G. T.	" " " "		24 00	4 32	1,171 68	
Jamieson, R. C.	" " " "		24 00	4 32	1,171 68	
Shanacy, M.	" Deputy Collector for year		22 04	2 88	1,075 08	
Blair, J. B.	" 1st Class Exciseman from July 1 to Oct. 1, 1902.		4 98	1 08	243 93	
Dudley, W. H.	" 1st Class Ex'man for year.		19 96	4 32	975 72	
Coleman, C.	" Deputy Collector for year		19 96	2 88	977 16	
Helliwell, H. N.	" 1st Class Ex'man for year.		19 96	2 88	977 16	
O'Leary, T. J.	" " " "		19 96	2 88	977 16	
Flynn, D. J.	" " " "		19 96	2 88	977 16	
Graham, W. T.	" " " "		19 96	2 88	977 16	
Doyle, B. J.	" " " "		19 96	2 88	977 16	
Brennan, D. J.	" 1st Class Exciseman from July 1 to Dec. 31, 1902.		9 96	1 44	488 58	
Cook, W. R.	" 1st Class Ex'man for year.		19 96	2 88	977 16	
Howard, W. W. S.	" " " "		19 96	2 88	977 16	
Hawkins, A. C.	" 1st Class Exciseman from July 1 to Aug. 31, 1902.		3 32	0 48	162 86	
Hurst, L. B.	" 1st Class Exciseman for year		19 96	2 88	977 16	
Barber, J. S.	" 2nd " " "		16 96	2 88	830 16	
Murray, A. E.	" 2nd " " "		16 96	2 88	830 16	
Dager, H. J.	" 2nd " " "	45 00		2 88	852 12	
Brentnall, F. F.	" Deputy Collector for year.	40 04		2 88	757 08	
Boyd, J. F. S.	" 3rd Class Exciseman from July 1 to Dec. 31, 1902, and 1st Class Excise- man from Jan. 1 to June 30, 1903		28 56	2 88	787 26	
Coulter, A.	" 1st Class Ex'man for year.		28 56	2 88	787 26	
Jones, A.	" 3rd " " "		15 00	2 88	732 12	
Adams, J. S.	" 3rd Class Exciseman from July 1, to Oct. 30, 1902.		12 50	1 92	610 58	
Falconer, R. H.	" 2nd Class Ex'man for year.	35 22		2 88	666 90	
Graham, A. L.	" 2nd Class Exciseman from July 1, to Dec. 31, 1902 and 1st Class from Jan. 1, to June 30, 1903.	35 22		2 88	666 90	
Burns, R. J.	" 3rd Class Exciseman from July 1, to Dec. 31, 1902 and 2nd Class from Jan. 1, to June 30, 1903	34 44		2 88	652 68	
Mahoney, H.	" " " "	33 13		2 88	627 41	
Elliott, T. H.	" Deputy Collector for year	19 96		2 88	377 16	
Henderson, W.	" Deputy Collector; from Aug. 1, 1902 to June 30, 1903.		35 00	4 20	1,335 80	
Weir, Jas	" 1st Class Exciseman from Jan. 1 to June 30, 1903		9 96	1 44	488 58	
	Salaries	409 13	583 40	125 04	34,674 86	
	Contingencies				2,106 98	
						36,783 84

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—Continued.

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APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—*Continued*.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nation.	Guarantee.		
	<i>Montreal.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Lawlor, H.	Salary as Collector from July 1, 1902 to March 31, 1903.		32 94	10 80	1,606 23	
Toupin, F. X. J. A.	" Deputy Collector from July 1, 1902 to March 31, 1903, and Collector from April 1 to June 30, 1903.		31 50	9 00	1,534 50	
Caven, W.	" Deputy Collector for year.		30 00	7 20	1,462 80	
Forest, E. R.	" Accountant for year.		27 00	7 20	1,315 80	
Fox, J. D.	" " "		26 24	4 32	1,279 44	
Lane, T. M.	" " "		24 00	2 88	1,173 12	
Fox, T.	" 1st Class Exciseman from July 1 to July 31, 1902.		1 66	0 24	81 43	
Scullion, W. J.	" 1st Class Exciseman for year.		19 96	2 88	977 16	
Macintyre, D.	" 1st Class Exciseman, from July 1, 1902 to March 31, 1903.		14 94	2 16	732 87	
Normandin, G.	" Deputy Collector for year.	49 96		3 60	948 44	
Malo, T.	" 2nd Class Exciseman "		16 96	2 88	850 16	
Dunnouchel, L.	" " "		16 96	2 88	830 16	
Courtney, J. J.	" " "		16 96	2 88	830 16	
Verner, F.	" " "		16 96	2 88	830 16	
Dixon, H. G. S.	" " "		16 96	2 88	830 16	
Andrews, A. A.	" " "		29 68	2 88	817 44	
Codd, H. J. S.	" " "		16 44	2 88	805 68	
Renaud, A. H.	" 2nd Class Exciseman from July 1, to Dec. 31, 1902, and 1st Class from Jan. 1 to June 30, 1903.		28 56	2 88	787 26	
Deslauriers, J. E.	" 2nd Class Exciseman for year.	39 42		2 88	745 20	
Laurier, J. L.	" " "	39 42		2 88	745 20	
Snowden, J. W.	" 2nd Class Exciseman from July 1 to Dec. 31, 1902, and 1st Class from Jan. 1 to June 30, 1903.	40 92		2 88	774 90	
Millier, E.	" 3rd Class Exciseman for year.		15 00	2 88	732 12	
Panneton, G. E.	" " "		15 00	2 88	732 12	
Costigan, J. J.	" " "		15 00	2 88	732 12	
O'Flaherty, E. J.	" " "		15 00	2 88	732 12	
Brabant, J. B. G.N.	" " "		15 00	2 88	732 12	
Bélair, A. P.	" " "		15 00	2 88	732 12	
Ryan, W.	" " "	37 44		2 88	709 68	
Mainville, C. P.	" " "		15 00	2 88	732 12	
Daveluy, J. P.	" " "	37 44		2 88	709 68	
Comte, L. A. A. J.	" " "		24 90	2 88	684 72	
Kearney, D. J.	" 3rd Class Exciseman from July 1 to Dec. 31, 1902, and 1st Class from Jan. 1 to June 30, 1903.	35 22		2 88	666 90	
Bousquet, J. O.	" " "	35 22		2 88	666 90	
Lambert, J. A.	" 3rd Class Exciseman from July 1 to Dec. 31, 1902, and 1st Class from Jan. 1 to June 30, 1903.	34 62		2 88	656 22	
Maranda, N. A.	" 3rd Class Exciseman for year.	31 44		2 88	595 68	
David T.	" " "	31 44		2 88	595 68	
Harwood, J. O. A.	" " "	31 14		2 88	588 48	
Fortier, V.	" Deputy Collector for year.	30 00		3 60	566 40	
Bruyère, H. P.	" " "	30 00		3 60	566 40	

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—Continued.

To whom paid.	Services.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	<i>Montreal—Con.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Patterson, C. E. A.	Salary as Deputy Collector for year	30 00		3 60	566 40	
Marin, L. H.	" Probationary Exciseman from July 1 to Aug. 12 1902 and 3rd Class from Aug. 13, 1902 to June 1903.	29 41		2 88	556 13	
Gauvin, E.	" Probationary Exciseman from July 1 to Aug. 12, 3rd Class from Aug. 13 to Dec. 31, 1902 and 2nd Class from Jan. 1 to June 30, 1903.	33 13		2 88	627 41	
Bernier, J. A.	" Probationary from July 1 to Aug. 31, 3rd Class from Sept. 1, to Dec. 31, 1902 and 2nd Class from Jan. 1 to June 30, 1903.	32 88		2 88	622 56	
St. Michel, F. X.	" Deputy Collector for year	25 04		3 60	471 36	
Bernard, N. J. D.	" Probationary Exciseman from July 1 to Aug. 14, 1902 and 3rd Class from Aug. 15, 1902 to June 30, 1903.	29 39		2 88	555 68	
O'Donnell, M. J.	" Messenger for year.	26 48			503 52	
Walsh, D. J.	" Special Class Exciseman from Aug. 1, 1902 to June 30, 1903.		22 00	3 96	1,074 04	
Chagnon, C. P.	" Dep.-Collector from Ap'l. 6 to June 30, 1903.	11 79		1 70	222 61	
Lamoureux, T. A.	" Probationary from June 6 to June 30, 1903.	1 73		0 20	32 78	
Blais, J. C. F.	" Probationary from June 1 to June 30, 1903.	2 08		0 24	39 34	
Hawkins, A. C.				0 96		
Laporte, G.					2 64	
	Salaries	725 61	519 62	163 66	37,339 68	
	Contingencies.				4,844 37	
						42,184 05
	<i>Quebec.</i>					
LaRue, G.	Salary as Collector for year.		41 40	7 20	2,021 40	
Cahill, J. H.	" Dep.-Collector "			3 60	1,491 36	
Patry, J. H.	" " "	64 96		3 60	1,231 44	
Coleman, J. J.	" 1st Class Ex'man for year.		19 96	2 88	977 16	
LaRue, A.	" Dep.-Collector for year.		31 44	3 60	864 96	
Bourget, O.	Unclassified		16 96	2 88	830 16	
Lemoine, J.	Salary as 3rd Class Ex'man for year.		15 00	2 88	732 12	
Lépine, L.	" " "		12 00	2 88	732 12	
Bourassa, J.	" " "		26 16	2 88	720 96	
Beaulieu, J. B.	" " "		24 90	2 88	684 72	
Timmons, P.	" " "		24 90	2 88	684 72	
Pelletier, N. G.	" Dep.-Collector "	25 04		3 60	471 36	
Michon, A. E.	" " "		4 96	1 80	93 24	
LaRue, A. P.	" " "	37 44		3 30	709 26	
Ringuet, jr., M.	" " from July 14, 1902 to June 30, 1903.	1 47		0 37	22 80	
	Salaries.	133 87	215 72	47 23	12,267 78	
	Contingencies.				4,689 87	
						16,957 65

3-4 EDWARD VII., A. 1904

APPENDIX B.—No. 1.—Details of Excise Expenditures, &c., 1902-1903—*Continued*.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- nuation.	Guarantee		
	<i>Sherbrooke.</i>	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Simpson, A. F.	Salary as Collector for year.		31 96	7 20	1,560 84	
Quinn, J. D.	" Special Class Exciseman for year.		24 00	4 32	1,171 68	
Chartier, E.	" Dep. Collector " 60 00			3 60	1,136 40	
Bowen, F. C.	" 3rd Class Exciseman for year.	37 44		2 88	709 68	
Grosbois, (de) C. B.	" " " 32 16			2 88	609 96	
Rousseau, E. H.	" Dep. Collector " 30 00			3 60	566 40	
Vasseur, S. N.	" " from Feb. 14 to June 30, 1903.	0 78		0 48	14 50	
	Salaries.	160 38	55 96	24 96	5,769 46	
	Contingencies.				974 04	
						6,743 50
	<i>St. Hyacinthe.</i>					
Benoit, L. V.	Salary as Collector for year.	63 00		7 20	1,189 80	
Murray, D.	" 1st Class Exciseman for year.		19 96	2 88	977 16	
Fortier, J. J. O.	" Dep. Collector for year.		19 96	2 88	977 16	
Daignault, G.	" " from July 21, 1902 to June 30, 1903.	37 81		3 30	715 80	
Poirier, J. N.	" Dep. Collector for year.		24 52	2 88	672 60	
Deland, A. N.	" " " 34 96			3 60	661 44	
Dumaine, J. D.	" 3rd Class Exciseman for year.	31 44		2 88	595 68	
Rouleau, Jr., J. C.	" Dep. Collector for year.	29 90		2 88	565 32	
Tétreault, J.	" " from Sept. 3, 1902 to June 30, 1903.	4 96		3 60	91 44	
Portelance, P. A.	" Dep. Collector from Sept. 3, 1902 to June 30, 1903.	4 07		1 65	77 02	
	Salaries.	206 14	64 44	33 75	6,522 42	
	Contingencies.				1,609 11	
						8,132 53
	<i>Three Rivers.</i>					
Hébert, C. D.	Salary as Collector for year.		24 00	3 60	1,172 40	
Duplessis, C. Z.	" Dep. Collector " 18 00			3 60	878 40	
	Salaries.		42 00	7 20	2,050 80	
	Contingencies.				556 90	
						2,607 79
	<i>St. John. N.B.</i>					
Bulyea, T. H.	Salary as Collector for year.		29 40	9 84	1,430 76	
Clark, J. A.	" Deputy Collector for year.		24 00	3 60	1,172 40	
McCloskey, J. R.	" 1st Class Exciseman " 19 96			2 88	977 16	
Fitzpatrick, J.	" " " 19 96			2 88	977 16	
Geldart, O. A.	" " " 19 96			2 88	977 16	
Harrison, W. F.	" Deputy Collector " 49 96			3 60	946 44	
Ferguson, J. C.	" 2nd Class Exciseman from July 1 to Dec. 31, 1902, and 1st Class from Jan. 1 to June 30, 1903.		16 96	2 88	830 16	
Dibblee, W.	" Deputy Collector for year.		3 72	2 88	293 40	
Dwyer, D. T.	" " " 10 04			3 60	186 36	
	Salaries.	60 00	133 96	35 04	7,791 00	
	Contingencies.				600 94	
						8,391 94

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Halifax.</i>						
Grant, H. H.	Salary as Collector for year.		36 00	7 20	1,756 80	
King, R. M.	" Deputy Collector for year.		25 96	3 60	1,270 44	
James, T. C.	" Accountant		19 96	4 32	976 72	
Carroll, D.	" 1st Class Exciseman		19 96	2 88	977 16	
Blethen, C. W.	" "		19 96	2 88	977 16	
Hubley, H. H.	" "		18 68	2 88	913 44	
Gorman, A. M.	" "		16 96	2 88	830 16	
Wainwright, F. G.	" 2nd		16 96	2 88	830 16	
Tompkins, P.	" 3rd		15 00	2 88	732 12	
Hagarty, P.	" 3rd		15 00	2 88	732 12	
Munro, H. D.	" 3rd		15 00	2 88	732 12	
	Salaries		219 44	38 16	10,727 40	
	Contingencies				424 68	
						11,152 08
<i>Pictou.</i>						
Fraser, P.	Salary as Collector for year.		19 96	3 60	976 44	
Macdonald, A. J.	" Deputy Collector for year.	34 96		2 88	662 16	
Carroll, F. P.	" 3rd Class Exciseman	30 38		2 88	574 51	
	Salaries	65 34	19 96	9 36	2,213 11	
	Contingencies				262 78	
						2,475 89
<i>Charlottetown.</i>						
Nash, S. C.	Salary as Collector for year		24 00	3 60	1,172 40	
Moore, T.	" Deputy Collector for year.		19 96	2 88	977 16	
	Salaries		43 96	6 48	2,149 56	
	Contingencies				107 56	
						2,257 12
<i>Winnipeg.</i>						
Gosnell, T. S.	Salary as Collector for year.		48 20	7 20	2,109 60	
Watson, W. W.	" Deputy Collector for year.			3 60	1,491 36	
Code, A.	" Accountant		28 04	4 32	1,367 64	
Hawkins, W. L.	" "		24 00	4 32	1,171 68	
Girdlestone, R. J. M.	" Deputy Collector		19 96	2 88	977 16	
Verner, T. H.	" 1st Class Exciseman		33 45	2 88	919 92	
LaRivière, A. C.	" "		31 26	2 88	858 36	
Sparling, J. W.	" Deputy Collector	42 48		2 88	804 60	
Conklin, W. M.	" 1st Class Exciseman	42 48		2 88	804 60	
Long, W. H.	" "	42 48		2 88	804 60	
Barnes, G.	" Deputy Collector	30 00		2 88	567 12	
Ross, H. E.	" "		11 92	2 88	385 20	
Jameson, S. B.	" "		9 00	2 88	288 12	
McNiven, J. D.	" "	12 52		2 88	234 60	
Gerow, W. M.	" Proby. Exciseman from Apr. 1 to June 30, 1903.	6 24		0 72	118 02	
	Salaries	176 20	200 83	48 96	12,902 58	
	Contingencies				2,956 84	
						15,858 42
<i>Calgary.</i>						
Saucier, X.	Salary as Collector for year		24 00	3 60	1,172 40	
Fletcher, R. W.	" Deputy Collector for year	40 01		2 88	757 08	
Osborne, F. A.	" "		21 00	2 88	576 12	
Walker, J. H.	" "	4 72		2 64	88 56	
	Salaries	44 76	45 00	12 00	2,594 16	
	Contingencies				1,965 40	
						4,559 56

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guarantee		
	DISTRICT INSPECTORS.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Ontario.</i>					
Dingman, N. J. . . .	Salary for year		42 00	9 00	2,049 00	2,804 10
	Contingencies				755 10	
Stratton, W. C. . . .	Salary for year		50 00	9 00	2,441 00	2,747 97
	Contingencies				306 97	
Kenning, J. H.	Salary for year			9 00	2,291 00	2,832 45
	Contingencies				541 45	
	<i>Quebec.</i>					
Lawlor, H.	Salary from April 1 to June 30, 1903.		11 49	2 25	561 24	661 64
	Contingencies				100 40	
Rinfret, Dr. C. I. . .	Salary for year	125 00		9 00	2,366 00	2,532 73
	Contingencies				166 73	
	<i>New Brunswick.</i>					
Burke, T.	Salary for year		50 00	9 00	2,441 00	2,667 75
	Contingencies				226 75	
	<i>Manitoba.</i>					
Barrett, J. K.	Salary for year		50 00	9 00	2,441 00	3,919 15
	Contingencies				1,478 15	
	<i>British Columbia.</i>					
Gill, W.	Salary for year		50 00	9 00	2,441 00	2,909 09
	Contingencies				528 09	
	<i>Inspector of Bonded Factories.</i>					
Stratton, W. C. . . .	Contingencies					140 38
	<i>Inspector of Distilleries.</i>					
Kenning, J. H. . . .	Contingencies					236 97
	<i>Provisional Allowance.</i>					
Power, J. F.	Vancouver, from July 1 to Dec. 31, 1902				50 00	149 97
Thorburn, James . .	" for year				99 97	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

To whom paid.	Service.	Amounts paid.	Total Amounts paid.
GENERAL CONTINGENCIES.		\$ cts.	\$ cts.
British American Bank Note Co.	To pay for bottling labels supplied	4,872 70	
American Bank Note Co.	To pay for stamps and labels supplied	26,000 00	
The Pritchard-Andrews Co.	Rubber stamps, rollers, pads, daters and repairs, &c.	186 35	
Negretti & Zambra.	Thermometers, glass cases, test glasses and repairs	676 43	
Seagram, Jos. E.	44 barrels fusel oil	9 50	
Bailey, George & Co.	Keys and repairs to locks, &c.	3 30	
Ray, Alex.	1 water still	6 50	
Stratton, W. C.	Expenses attending promotion examinations at Hamilton	19 25	
Canadian Rubber Co.	125 feet rubber tubing at 84c.	16 50	
Graves Bros.	Hardware, glasses, nails, &c.	10 60	
Rinfret, Dr. C. I.	Expenses attending promotion examinations, Montreal and Ottawa.	67 25	
Thornton & Truman.	Repairing locks and keys	50 40	
Gerald, W. H.	Expenses attending promotion examinations, Ottawa	8 75	
Butterworth & Co.	12 Tobacco ovens	87 00	
Edwards, W. C. & Co.	Lumber and cartage	56 75	
Eimer & Amend.	6 balances and 3 extra plumets	69 55	
Calderon, A. M.	Services, tracing world's production and consumption of alcohol.	7 00	
McLaughlin, G.	Chart, "World's production of alcohol"	3 15	
Lyman, Sons & Co.	Flasks for testing	2 27	
Wiser, J. P. & Sons.	1 gall. unrectified spirits for sample	3 00	
Whitehead, Mrs. J.	Cleaning storerooms for year.	156 50	
Registrar Exchequer Court	(Writs of assistance for C. T. Dickson and E. H. Simon J. A. Toupin, D. J. Kearney, L. V. Labelle.	5 80	
Canadian Pacific Ry. Co.	Freight on five cases, &c.	8 70	
Dominion Express Co.	Express charges.	11 97	
Alaska Pacific Express Co.	"	70 55	
Canadian Express Co.	"	28 00	
City Police Court, Victoria	Expenses in connection with the hearing of six cases.	27 00	
Jones, R.	To pay Yip Wing as interpreter in a law case, B. C.	12 00	
Forest, E.	To re-imburse him for amount stolen from his cash till	20 00	
Fréchette, A.	Technical translation.	85 00	
Perkins, C.	Gratuity voted by Parliament.	95 42	
Potvin, Napoléon	Petty expenses.	80 00	
		3 02	
Total General Excise Contingencies.			32,760 21
Law Costs.			
Gouin, Hon. Lomer	Law costs in re Rex vs. J. J. Clough	20 00	
"	" " Chrs. Benoit and P. Robidoux.	20 00	
"	" " J. B. Barrette.	10 00	
"	" " M. Legault.	10 00	
"	" " Jos. Rapin.	10 00	
"	" " J. Leroux.	10 00	
Macdonald, D.	" in connection with seizures Nos. 88, 97, 100 and 101, Pictou Division, N. S.		80 00
Ross, W. B.	re Rex vs. A. N. Brennan	146 80	
"	" " W. R. Bent.	13 00	
"	" " A. N. Brennan.	136 32	
"	" " N. Leblanc.	12 06	
"	" " A. N. Brennan.	36 00	
Chisholm, D. C.	" " A. G. McDonald	10 00	
"	" " Hugh McGillivray.	10 00	
"	" " Duncan McDonald.	20 00	
"	" " John Chisholm.	24 50	
Langley & Martin	" " Gim Fook Yuen, Young King, Yick Yuen, Side Sing, Jane Yuen, Yuen Shing, Laywo, Sun Wo Lung, Yet Wo Lung		344 18
			64 50
			117 00

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

To whom paid.	Service.	Amounts paid.	Total Amounts paid.
	<i>Law Costs—Concluded.</i>	\$ cts.	\$ cts.
Feetzel, Jas. O	Law Costs in re Rex vs E. Engel		75 00
Taché, P. C	" " J. Rioux		104 96
Mallish, H.	" " N. Leblanc		2 52
Pelton, H. S.	" " "		81 75
Cameron, J. D	Constable fees in Rex vs. Malcolm McDonald		16 90
			894 31

To whom paid	Place of Residence.	Service.	Amounts paid.	Total Amounts paid.
		<i>Commission to Customs Officers.</i>	\$ cts.	\$ cts.
Kirk, Jas. T	Sussex, N.B.	From July 1, 1901 to June 30, 1902	102 92	
Binney, J. W.	Moncton, N.B.	" " "	246 40	
Street, A. F.	Fredericton, N.B.	" " "	246 40	
Ferguson, D.	Chatham, N.B.	" " "	196 40	
Park, W. A.	New Castle, N.B.	" " "	196 40	
Anderson, J. J.	Sackville, N.B.	" " "	132 87	
Marsh, R. J. F.	Fort Francis, Man.	" " "	47 58	
Tennant, J. F.	Grenn, Man.	" " "	146 40	
Pound, J. T.	Morden, Man.	" " "	146 40	
Gilhuly, R. H.	Selkirk, Man.	" " "	133 44	
Champness, S. S.	Lethbridge, N.W.T.	" " "	124 46	
Dawson, D.	Petrolia, Ont.	" " "	196 40	
Gilpin, R. R.	Grand Forks, B.C.	" " "	196 40	
Brodeur, S. A.	Valleyfield, Que.	" " "	246 40	
Keay, W. S.	Fernie, B.C.	" " "	246 40	
Lindsay, W.	Antigonish, N.S.	From Sept. 1, 1901 to June 30, 1902	47 22	
Boyd, A.	Antigonish, N.S.	From July 1, 1901 to June 30, 1902	94 95	
McDonald, J. F.	New Glasgow, N.S.	" " "	196 40	
McPherson, J.	North Sydney, N.S.	" " "	146 40	
Ross, W. T.	Pictou, Ont.	From July 1, 1902 to June 30, 1903	98 02	
Valleau, A. S.	Deseronto, Ont.	" " "	146 40	
McGuire, T. J.	Trenton, Ont.	" " "	196 40	
Anderson, T. E.	Napanee, Ont.	" " "	246 40	
Beauchesne, P. C.	Paspébiac, Que.	" " "	4 92	
Kavanagh, A. J.	Gaspé, Que.	" " "	81 22	
Cauchon, Alp.	Lake Mégantic, Que.	From May 15, 1903 to June 30, 1903	19 20	
Watson, Geo.	Collingwood, Ont.	From July 1, 1902 to June 30, 1903	246 40	
Macpherson, W. J.	Kincardine, Ont.	" " "	19 96	
Cameron A. McK.	Meaford, Ont.	" " "	196 40	
Ratchford C. E.	Amherst, N.S.	" " "	146 40	
Blair, H. C.	Truro, N.S.	" " "	246 40	
Kenny, J.	Lethbridge, N.W.T.	From Oct. 1, 1902 to June 30, 1903	147 30	
McKenzie, W.	North Bay, Ont.	From March 24, 1901 to June 30, 1902	230 03	
McDermot, A. L.	Cranbrook, B.C.	From May 13, 1902 to Feb. 18, 1903	182 30	
Lowther, C.	Lethbridge, N.W.T.	From July 1, 1902 to Sept 17, 1902	42 80	
Lindsay, W.	Lindsay, Ont.	Guarantee 10 mos. paid up to June 30, 1902	3 00	
McKenzie, W.	North Bay, Ont.	" 12 " " 1902	3 60	
Dawson, D.	Petrolia, Ont.	" 12 " " 1902	3 60	
Binney, J. W.	Moncton, N.B.	" 12 " " 1902	3 60	
Anderson, J. J.	Sackville, N.B.	" 12 " " 1902	3 60	
Park, W. A.	New Castle, N.B.	" 12 " " 1902	3 60	
Street, A. F.	Fredericton, N.B.	" 12 " " 1902	3 60	
McDonald, J. W.	New Glasgow, N.S.	" 12 " " 1902	3 60	
Boyd, A.	Antigonish, N.S.	" 12 " " 1902	3 60	

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

To whom paid.	Service.	Amounts paid.	Total Amounts paid.
	<i>Duty Pay.</i>	\$ cts.	\$ cts.
Gerald, Chs.	From July 1, 1902, to June 30, 1903	200 00	
Jamieson, R. C.	"	150 00	
O'Leary, T. J.	"	100 00	
Howard, W. W. S.	"	100 00	
Brennan, D. J.	"	125 00	
Hurst, L. B.	"	100 00	
Doyle, B. J.	"	100 00	
Jones, A.	"	100 00	
Bouteiller, G. A.	"	200 00	
Gow, J. E.	"	150 00	
Brennan, J.	"	100 00	
Thomas, Robt.	"	100 00	
Bayard, G. A.	"	100 00	
Marcon, F. E.	"	100 00	
Falconer, J. E.	"	100 00	
Cahill, J. W.	"	100 00	
Chilvers, F. W.	"	100 00	
Crotty, John (widow of)	"	50 00	
Keogh, P. M.	"	100 00	
Allen, G. A.	"	150 00	
Dawson, W.	"	100 00	
Howie, Alex.	"	150 00	
Bish, Phil.	"	100 00	
Woodward, G. W.	"	100 00	
Kilroy, E. F.	"	100 00	
Gerald, W. H.	"	150 00	
Macdonald, A. B.	"	150 00	
Keeler, G. S.	"	100 00	
Johnston, G. E.	"	100 00	
Bernard, N. J. D.	"	100 00	
Baby, W. A. D.	"	100 00	
Weir, Jas.	"	75 00	
Irwin, Robt.	"	100 00	
Cameron, D. M.	"	200 00	
Standish, J. G.	"	100 00	
McCoy, W.	"	150 00	
McFee, A. C.	"	100 00	
Mason, F.	"	100 00	
Goodman, A. W.	"	100 00	
Taylor, G. W.	"	150 00	
Moreau, Aug.	"	100 00	
Ralston, Tim.	"	100 00	
Olivier, H.	"	100 00	
Desaulniers, J. E. A.	"	200 00	
Millier, E.	"	150 00	
Scullion, W. J.	"	100 00	
Quinn, J. D.	"	150 00	
Coleman, J. J.	"	150 00	
Traversy, F. X.	"	100 00	
Malo, T.	"	100 00	
Murray, D.	"	100 00	
Weyms, C.	"	100 00	
Waller, John.	"	100 00	
Walsh, D. J.	From Aug. 16, 1902, to June 30, 1903	87 50	
Bouquet, J. O.	From Oct. 1, 1902, to June 30, 1903	75 00	
Mulrooney, G.	From July 1, 1902, to Dec. 31, 1902	175 00	
Traversy, F. X.	From July 1, 1902, to June 30, 1903	100 00	
McArthur, G. A.	From January 1, 1903, to June 30, 1903	50 00	
Johnson, J. J.	From January 1, 1903, to June 30, 1903	50 00	
Graham, W. T.	From Nov. 24, 1902, to June 30, 1903	60 41	
Dick, Walter.	From July 1, 1902, to June 30, 1903	200 00	
Total duty-pay			6,897 91
Grand total			398,611 68

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued*,

To whom paid.	Service	Amounts paid.	Total Amounts paid.
		\$ cts	\$ cts.
	ADD—Printing.....	7,072 22	
	Stationery.....	1,552 45	
	Lithographing.....	515 00	9,139 67
	Authorized disbursements (less superannuation, insurance, retirement and guarantee).....		407,751 35
	ADD—Balances due to Collectors July 1, 1902.....	1,167 53	
	" by " June 30, 1903.....	343 98	1,511 51
			409,262 86
	LESS—Balances due by Collectors, July 1, 1902.....	443 98	
	" to " June 30, 1903.....	49 08	493 06
	Actual disbursements agreeing with Statement No. 4, page 12.....		408,769 80

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1903.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Ontario.</i>	\$ cts.	\$ cts.
Hamilton.....	Miller, W. F.....	For his share of seizure, No. 40	5 00	
		To pay informer penalty in seizure, No. 40.	5 00	
				10 00
St. Catharines..	Hesson, C. A.....	For his share of seizure, Genl. No. 4,787	380	50 00
Toronto	Frankland, H. R....	" " " " 380.	25 00	
		To pay informer penalty in seizure, No. 380.	25 00	
		" " " " 390.	25 00	
		" " " " 391.	25 00	
				100 00
	Brentnall, F. F.	For his share of seizure, Genl. No. 4,762½		25 00
	Mahoney, M.	" " " " 4,735		200 00
	Mackenzie, J. H.	" " " " 4,780	50 00	
		" " " " 4,781	60 00	
				110 00
		<i>Quebec.</i>		
Montreal.....	Lawlor, H.	For his share of seizure, No. 1,065	1 00	
		" " " " 1,069	0 70	
		To pay informer penalty in seizure, No. 1,077.	100 00	
		" " " " 1,078.	50 00	
				151 70
	Kearney, D. J.	For his share of seizure, No. 1,065	1 00	
		" " " " 1,070	121 53	
				122 53
	O'Grady, D. J.	" " " " 1,066		2 74
	Carpenter, S. H.	" " " " 1,066		2 74
	Laurier, J. L.	" " " " 1,070	121 52	
		" " " " 1,071	1 75	
		" " " " 1,072	0 70	
				123 97
	Comte, J.	" " " " 1,077		70 40
	Brabant, G. N.	" " " " 1,077		70 40
	Caven, W.	" " " " 1,069	0 70	
		" " " " 1,071	1 75	
		" " " " 1,072	0 70	
				3 15
	Warren, G. S.	" " " " 1,078		48 45
	Toupin, J. A.	To pay informer penalty in seizure, No. 1,081.	5 00	
		" " " " 1,082.	100 00	
		" " " " 1,083.	50 00	
				155 00
Shrbrooke...	Simpson, A. F.	For his share of seizure, No. 188	23 31	
		To pay informer penalty in seizure, No. 188.	12 50	
				35 81
		<i>New Brunswick.</i>		
St. John N.B...	Belyea, T. H.	To pay informer penalty in seizure, No. 105.	50 00	
		" " " " 106.	100 00	
		" " " " 107.	100 00	
		" " " " 108.	100 00	
				350 00
		<i>Nova Scotia.</i>		
Halifax.....	Grant, H. H.	To pay informer penalty in seizure, No. 185.	100 00	
		" " " " Genl. " 4,784.	25 00	
				125 00
Pictou.....	Heffler, Capt. E.	For his share of seizure, Genl. No. 4,784		25 00
	Campbell, S. J.	" " " " 47		0 13
	Curless, C.	" " " " 47		0 14
	Fraser, P.	" " " " 78	1 13	
		To pay informer penalty in seizure, No. 104	50 00	
				51 13

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1903—Concluded.

Divisiona.	To whom paid.	Service.	Amounts paid.	Totals.
<i>Nova Scotia—Concluded.</i>			\$ cts.	\$ cts.
	McDonald, A. R.....	For his share of seizure, No. 90.....		27 15
	Murray, D.....	" " " 78.....	1 12	
		" " " 85.....	0 90	
		" " " 90.....	27 15	
		" " " 100.....	37 30	
		" " " 101.....	31 81	98 28
<i>British Columbia.</i>				
Vancouver.....	Miller, J. E.....	For his share of seizure, No. 26.....	55 00	
		" " " 27.....	25 00	
		" " " 28.....	18 59	
		To pay informer penalty in seizure, No. 30.....	50 00	148 59
Victoria.....	Ridgman, A. H.....	For his share of seizure, No. 28.....	15 17	
		" " " 29.....	21 50	
		" " " 30.....	22 75	
		" " " 31.....	21 50	
		" " " 32.....	21 50	
		" " " 33.....	24 00	126 42
	Jones, R.....	" " " 28.....	15 16	
		" " " 29.....	21 50	
		" " " 30.....	22 75	
		" " " 31.....	21 50	
		" " " 32.....	21 50	
		" " " 33.....	24 00	126 41
	Henwood, G.....	" " " 28.....		15 17
Total for distribution of seizures.....				2,375 31

RECAPITULATION.

Ontario.....	\$ 495 00
Quebec.....	786 89
New Brunswick.....	350 00
Nova Scotia.....	326 83
British Columbia.....	416 59
Total.....	\$ 2,375 31

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister..

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures for the Fiscal Year ended June 30, 1903.

To whom paid.	Service.	Amounts.	Totals.
	<i>Minor Expenditures.</i>	\$ cts.	\$ cts.
American Bank Note Co.	To pay for printing Yukon law stamps	766 00	
" "	Dawson Court Stamps	628 38	
The Alaska Express Co.	Express charges	4 50	
Dominion Express Co....	"	3 50	
Yukon Hardware Co....	Repairs and 1 lock and keys.....	4 50	
Langley & Martin. ..	Law costs re collecting hydraulic rents from Estate of Joseph Spratt.....	7 60	
	Advertising tenders:—		
The Hawkesbury Post...	Ferry between Hawkesbury and Grenville, Ont.....	10 60	
Pembroke Observer.....	" Gower Point and Lapasse	6 76	
The Eganville Leader. .	" "	5 30	
Pontiac Advance.....	" "	7 95	
Pembroke Observer.....	" "	7 95	
The Ott. Valley Advocate	" "	7 95	
The Eganville Leader....	" Fitzroy and Onslow	4 90	
Pontiac Advance.....	" "	7 35	
Le Progrès de l'Est.....	" Campbellton and Cross Point, N.B.....	7 95	
The Pritchard & Andrews Co.	To pay for 1 cancelling machine	15 00	
	ADD Printing.....		1,496 19
	Total, agreeing with statement No. 12, page 21		11 62
			1,507 81
	<i>ADULTERATION OF FOOD.</i>		
		\$ cts.	
Macfarlane, Thomas....	Salary as Chief Analyst for the year.....	60 00	2,940 00
McGill, A.	" 1st Assistant Analyst for the year....	40 00	1,960 00
Watson, James.	" Clerk in laboratory from July 1 to 31, 1902.....		83 33
Wright, S. E.....	" " for the year.....		600 00
Levéque, Hector.....	" Messenger in laboratory for the year....		530 00
Watson, J.	" Food Inspector from July 1 to 31, 1902.....		16 66
Kidd, Thomas.....	" " for the year.....		500 00
Costigan, J. J.	" "	7 00	343 00
Ferguson, J. C.	" "	4 00	196 00
Waugh, R. J.	" "		300 00
Conklin, W. M.....	" " from Sept. 3, 1902, to June 30, 1902.....		165 48
Fletcher, R. W.....	" " for the year.....		200 00
Parkinson, E. B.....	" "		200 00
Rouleau, J. C.	" "		200 00
Moore, T.	" "		100 00
		\$111 00	8,334 47

APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures, 1902-1903—Continued.

To whom paid.	Service.	Amounts.	Totals.
	ADULTERATION OF FOOD—Continued.	\$ cts.	\$ cts.
	Contingencies.		
Macfarlane, T	Travelling and Contingent expenses in connection with laboratory.	2,688 60	
"	Rent of laboratory.	400 00	
Kidd, Thomas	Travelling expenses and purchases of samples.	276 33	
Costigan, J. J.	" " " "	267 78	
Ferguson, J. C.	" " " "	83 71	
Waugh, R. J.	" " " "	85 46	
Conklin, W. M.	" " " "	117 58	
Parkinson, E. B.	" " " "	68 75	
Fletcher, R. W.	" " " "	103 75	
Moore, T.	" " " "	30 06	
Rouleau, J. C.	" " " "	121 77	
Simpson, A. F.	" " " "	9 50	
			4,243 29
Fiset, M.	Allowance under Act for retaining fees	250 00	
"	" " materials used in analysis.	125 00	
			375 00
Ellis, W. H.	" " retaining fees.	250 00	
"	" " rent.	125 00	
"	" " materials used in analysis.	125 00	
			500 00
Donald, J. T.	" " retaining fees.	250 00	
"	" " rent.	125 00	
"	" " materials used in analysis.	125 00	
	Fees for analysis.	160 00	
			660 00
Bowman, M.	Allowance under Act for retaining fees	250 00	
"	" " rent.	125 00	
"	" " materials used in analysis.	125 00	
	Fees for analysis.	120 55	
			620 55
Kenrick, E. B.	Allowance under Act for retaining fees	250 00	
"	" " rent.	125 00	
"	" " materials used in analysis.	125 00	
	Fees for analysis.	211 50	
			711 50
Fagan, J. C.	Allowance under Act for retaining fees	250 00	
"	" " rent.	125 00	
"	" " materials used in analysis.	125 00	
	Fees for analysis.	160 00	
			660 00
Valade, F. X.	Allowance under Act for retaining fees	250 00	
"	" " rent.	125 00	
"	" " materials used in analysis.	125 00	
			500 00
Benoit, L. V., for Tour-	Allowance under Act for retaining fees	200 00	
chot, A. L.	" " materials used in analysis.	100 00	
	Fees for analysis.	96 00	
			396 00
Harrison, F. T.	Allowance under Act for retaining fees	250 00	
"	" " materials used in analysis.	125 00	
			375 00
The Pritchard-Andrews	Repairs and brass seals, &c.	23 10	
Co	Chemicals and chemical apparatus.	154 94	
Baird & Tatlock	Objectives for laboratory.	13 25	
Chandler & Massey.	Apparatus for laboratory.	64 88	
Eimer & Amend	Chemicals for laboratory.	4 20	
Dubuc, A. J.	Alcohol for laboratory, 47 53 gallons at \$1.26; Express		
Gooderham & Worts	charges \$4.20.	64 09	
Benoit, L. V.	Rent of telephone (St. Hyacinthe).	10 00	
Lyman Sons & Co.	Chemical apparatus, &c.	100 54	

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*No. 3.—DETAILS of Sundry Minor Expenditures, 1902-1903—*Concluded.*

To whom paid.	Service.	Amounts.	Totals.
	ADULTERATION OF FOOD— <i>Concluded.</i>	\$ cts.	\$ cts.
	Contingencies— <i>Concluded.</i>		
Choquette, Revd. C. P..	Attending Board of Examiners in connection with		
	A. Lemoine's examination.....	27 00	
Girdwood, S. P.	Attending Board of Examiners at Montreal.	20 00	
Chemists & Surgeons			
Supply Co.	Electric stove, Immersion coil, &c.....	32 91	
Ferguson, J. M.	Services in connection with an Act respecting adulteration		
	of food.	100 00	
Lemoine, Alp.	Services in laboratory during the year.	600 00	
Valin, J. A.	"	400 00	
	Total adulteration of food expenditures.....		18,980 72
	Add Printing.....	662 67	
	Stationery.	86 74	
			749 41
	Grand total, agreeing with statement No. 8 page 18.....		10,730 13

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

To whom paid.	Service.	Amounts paid.	Total Amounts paid.
		\$ cts.	\$ cts.
GENERAL CONTINGENCIES.			
British American Bank Note Co.	To pay for bottling labels supplied	4,872 70	
American Bank Note Co.	To pay for stamps and labels supplied	26,000 00	
The Pritchard-Andrews Co.	Rubber stamps, rollers, pads, daters and repairs, &c.	186 35	
Negretti & Zambra.	Thermometers, glass cases, test glasses and repairs	676 43	
Seagram, Jos. E.	4½ barrels fusel oil	9 50	
Bailey, George & Co.	Keys and repairs to locks, &c.	3 30	
Ray, Alex.	1 water still	6 50	
Stratton, W. C.	Expenses attending promotion examinations at Hamilton	19 25	
Canadian Rubber Co.	125 feet rubber tubing at 8½¢	16 50	
Graves Bros.	Hardware, glasses, nails, &c.	10 60	
Rinfret, Dr. C. I.	Expenses attending promotion examinations, Montreal and Ottawa	67 25	
Thornton & Truman.	Repairing locks and keys	50 40	
Gerald, W. H.	Expenses attending promotion examinations, Ottawa	8 75	
Butterworth & Co.	12 Tobacco ovens	87 00	
Edwards, W. C. & Co.	Lumber and cartage	56 75	
Elmer & Amend.	6 balances and 3 extra plumets	69 55	
Calderon, A. M.	Services, tracing world's production and consumption of alcohol	7 00	
McLaughlin, G.	Chart, "World's production of alcohol"	3 15	
Lyman, Sons & Co.	Flasks for testing	2 27	
Wiser, J. P. & Sons.	1 gall. unrectified spirits for sample	3 00	
Whitehead, Mrs. J.	Cleaning storerooms for year	156 50	
Registrar Exchequer Court	(Writs of assistance for C. T. Dickson and E. H. Simon J. A. Toupin, D. J. Kearney, L. V. Labelle.	5 80	
Canadian Pacific Ry. Co.	Freight on five cases, &c.	8 70	
Dominion Express Co.	Express charges	11 97	
Alaska Pacific Express Co.	"	70 55	
Canadian Express Co.	"	28 00	
City Police Court, Victoria	Expenses in connection with the hearing of six cases	27 00	
Jones, R.	To pay Yip Wing as interpreter in a law case, B. C.	12 00	
Forest, E.	To re-imburse him for amount stolen from his cash till	20 00	
Fréchette, A.	Technical translation	85 00	
Perkins, C.	Gratuity voted by Parliament	95 42	
Potvin, Napoléon	Petty expenses	80 00	
		3 02	
Total General Excise Contingencies			32,760 21
Law Costs.			
Gouin, Hon. Lomer	Law costs in <i>re</i> Rex vs. J. J. Clough	20 00	
"	" " Chrs. Benoit and P. Robidoux	20 00	
"	" " J. B. Barrette	10 00	
"	" " M. Legault	10 00	
"	" " Jos. Rapin	10 00	
"	" " J. Leroux	10 00	
Macdonald, D.	" in connection with seizures Nos. 88, 97, 100 and 101, Pictou Division, N.S.		80 00
Ross, W. B.	<i>re</i> Rex vs. A. N. Brennan	146 80	7 50
"	" " W. R. Bent	13 00	
"	" " A. N. Brennan	136 32	
"	" " N. Leblanc	12 06	
"	" " A. N. Brennan	36 00	
Chisholm, D. C.	" " A. G. McDonald	10 00	344 18
"	" " Hugh McGillivray	10 00	
"	" " Duncan McDonald	20 00	
"	" " John Chisholm	24 50	
Langley & Martin	" " Gim Fook Yuen, Young King, Yick Yuen, Side Sing, Jane Yuen, Yuen Shing, Loywo, Sun Wo Lung, Yet Wo Lung		64 50
			117 00

SESSIONAL PAPER No. 12

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

To whom paid.	Service.	Amounts paid.	Total Amounts paid.
<i>Law Costs—Concluded.</i>		\$ cts.	\$ cts.
Feetzel, Jas. O.	Law Costs in re Rex vs E. Engel.		75 00
Taché, P. C.	" " J. Rioux.		104 96
Mallish, H.	" " N. Leblanc.		2 52
Pelton, H. S.	" " " " " " " " " " " "		81 75
Cameron, J. D.	Constable fees in Rex vs. Malcolm McDonald.		16 90
			894 31

To whom paid	Place of Residence.	Service.	Amounts paid.	Total Amounts paid.
<i>Commission to Customs Officers.</i>			\$ cts.	\$ cts.
Kirk, Jas. T.	Sussex, N. B.	From July 1, 1901 to June 30, 1902.	102 92	
Binney, J. W.	Moncton, N. B.	" " " " " " " " " " " "	245 40	
Street, A. F.	Fredericton, N. B.	" " " " " " " " " " " "	246 40	
Ferguson, D.	Chatham, N. B.	" " " " " " " " " " " "	196 40	
Park, W. A.	New Castle, N. B.	" " " " " " " " " " " "	196 40	
Anderson, J. J.	Sackville, N. B.	" " " " " " " " " " " "	132 87	
Marsh, R. J. F.	Fort Francis, Man.	" " " " " " " " " " " "	47 58	
Tennant, J. F.	Gretna, Man.	" " " " " " " " " " " "	146 40	
Pound, J. T.	Morden, Man.	" " " " " " " " " " " "	146 40	
Gilhuly, R. H.	Selkirk, Man.	" " " " " " " " " " " "	133 44	
Champness, S. S.	Lethbridge, N. W. T.	" " " " " " " " " " " "	124 46	
Dawson, D.	Petrolia, Ont.	" " " " " " " " " " " "	196 40	
Gilpin, R. R.	Grand Forks, B. C.	" " " " " " " " " " " "	196 40	
Brodeur, S. A.	Valleyfield, Que.	" " " " " " " " " " " "	246 40	
Keay, W. S.	Fernie, B. C.	" " " " " " " " " " " "	246 40	
Lownsbrough, W.	Lindsay, Ont.	From Sept. 1, 1901 to June 30, 1902.	47 22	
Boyd, A.	Antigonish, N. S.	From July 1, 1901 to June 30, 1902.	94 95	
McDonald, J. F.	New Glasgow, N. S.	" " " " " " " " " " " "	196 40	
McPherson, J.	North Sydney, N. S.	" " " " " " " " " " " "	146 40	
Ross, W. T.	Pictou, Ont.	From July 1, 1902 to June 30, 1903.	98 02	
Valleau, A. S.	Deseronto, Ont.	" " " " " " " " " " " "	146 40	
McGuire, T. J.	Trenton, Ont.	" " " " " " " " " " " "	196 40	
Anderson, T. E.	Napanee, Ont.	" " " " " " " " " " " "	246 40	
Beauchesne, P. C.	Paspébiac, Que.	" " " " " " " " " " " "	4 92	
Kavanagh, A. J.	Gaspé, Que.	" " " " " " " " " " " "	81 22	
Cauchon, Alp.	Lake Mégantic, Que.	From May 15, 1903 to June 30, 1903.	19 20	
Watson, Geo.	Collingwood, Ont.	From July 1, 1902 to June 30, 1903.	246 40	
Macpherson, W. J.	Kincardine, Ont.	" " " " " " " " " " " "	19 96	
Cameron A. McK.	Meaford, Ont.	" " " " " " " " " " " "	196 40	
Ratchford C. E.	Amherst, N. S.	" " " " " " " " " " " "	146 40	
Blair, H. C.	Truro, N. S.	" " " " " " " " " " " "	246 40	
Kenny, J.	Lethbridge, N. W. T.	From Oct. 1, 1902 to June 30, 1903.	147 30	
McKenzie, W.	North Bay, Ont.	From March 24, 1901 to June 30, 1902.	230 03	
McDermot, A. L.	Cranbrook, B. C.	From May 13, 1902 to Feb. 18, 1903.	182 30	
Lowther, C.	Lethbridge, N. W. T.	From July 1, 1902 to Sept 17, 1902.	42 80	
Lownsbrough, W.	Lindsay, Ont.	Guarantee 10 mos. paid up to June 30, 1902.	3 00	
McKenzie, W.	North Bay, Ont.	" " 12 " " " " " " " " " "	3 60	
Dawson, D.	Petrolia, Ont.	" " 12 " " " " " " " " " "	3 60	
Binney, J. W.	Moncton, N. B.	" " 12 " " " " " " " " " "	3 60	
Anderson, J. J.	Sackville, N. B.	" " 12 " " " " " " " " " "	3 60	
Park, W. A.	New Castle, N. B.	" " 12 " " " " " " " " " "	3 60	
Street, A. F.	Fredericton, N. B.	" " 12 " " " " " " " " " "	3 60	
McDonald, J. W.	New Glasgow, N. S.	" " 12 " " " " " " " " " "	3 60	
Boyd, A.	Antigonish, N. S.	" " 12 " " " " " " " " " "	3 60	

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902–1903—*Continued*

To whom paid.	Place of Residence.	Service.	Amounts paid.	Total Amounts paid.
			\$ cts.	\$ cts.
<i>Commission to Customs Officers.</i>				
McPherson, J.	North Sydney, N.S.	Guarantee 12 mos. paid up to June 30, 1902	3 60	
Ferguson, D.	Chatham, N.B.	" 12 " " 1902	3 60	
Kirk, J. T.	Sussex, N.B.	" 12 " " 1902	3 60	
Nadeau, M.	Claire, N.B.	" 1 " " " 1902	0 30	
Champness, F.	Lethbridge, N.W.T.	" 12 " " 1902	3 60	
Tennant, J. F.	Gretna, Man.	" 12 " " 1902	3 60	
Marsh, R. J. F.	Fort Francis, Man.	" 12 " " 1902	3 60	
Gilpin, R. R.	Grand Forks, B.C.	" 12 " " 1902	3 60	
Campbell, G.	Moyie City, B.C.	" 12 " " 1902	3 60	
Pound, J. T.	Morden, Man.	" 12 " " 1902	3 60	
Stevenson, J. K.	Moose Jaw, N.W.T.	" 12 " " 1902	3 60	
Gilhuly, R. H.	Selkirk, Man.	" 12 " " 1902	3 60	
Douglass, H.	Banff, N.W.T.	" 12 " " 1902	3 60	
Keay, W. S.	Fernie, B.C.	" 12 " " 1902	3 60	
McDermott, A. L.	Cranbrook, B.C.	" 13 " " 1902	3 90	
Brodeur, S. A.	Valleyfield, Que.	" 12 " " 1902	3 60	
Beauchesne, P. C.	Paspebiac, Que.	" 24 " " 1903	7 20	
Ross, W. T.	Pictou, Ont.	" 12 " " 1903	3 60	
Valleau, A. S.	Deseronto, Ont.	" 12 " " 1903	3 60	
McGuire, T. J.	Trenton, Ont.	" 12 " " 1903	3 60	
Anderson, T. E.	Napanee, Ont.	" 12 " " 1903	3 60	
Watson, G.	Collingwood, Ont.	" 12 " " 1903	3 60	
McPherson, M. J.	Kincardine, Ont.	" 12 " " 1903	3 60	
Cameron, A. McK.	Meaford, Ont.	" 12 " " 1903	3 60	
Kavanagh, A. J.	Gaspé, Que.	" 12 " " 1903	3 60	
Cauchon, A.	Lake Megantic, Que.	" 1½ " " 1903	0 45	
Ratchford, C. E.	Amherst, N.S.	" 12 " " 1903	3 60	
Blair, H. C.	Truro, N.S.	" 12 " " 1903	3 60	
Kenny, J.	Lethbridge, N.W.T.	" 9 " " 1903	2 70	
Joncas, P. L.	Mag. Islands, Que.	" 18 " " 1902	5 40	
Total Commission to Customs Officers				5,478 94
<i>Commission on Tobacco Stamps.</i>				
Forest, Z.	L'Epiphanie	Allowance 5 p. c. on sale of stamps	19 75	
Forest, J. O. E.	"	" " " "	7 50	
Grignon, A.	St. Eustache	" " " "	2 09	
Lapierre, T.	St. Alexis	" " " "	21 50	
Total				50 84

APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued.*

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APPENDIX B.—No. 1.—Details of Excise Expenditures, 1902-1903—*Continued*,

To whom paid.	Service	Amounts paid.	Total Amounts paid.
		\$ cts	\$ cts.
	ADD—Printing.....	7,072 22	
	Stationery.....	1,552 45	
	Lithographing.....	515 00	9,139 67
	Authorized disbursements (less superannuation, insurance, retirement and guarantee).....		407,751 35
	ADD—Balances due to Collectors July 1, 1902	1,167 53	
	" by " June 30, 1903.....	343 98	1,511 51
			409,262 86
	LESS—Balances due by Collectors, July 1, 1902.....	443 98	
	" to " June 30, 1903.....	49 08	493 06
	Actual disbursements agreeing with Statement No. 4, page 12.....		408,769 80

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1903.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Ontario.</i>	\$ cts.	\$ cts.
Hamilton.....	Miller, W. F.....	For his share of seizure, No. 40	5 00	
		To pay informer penalty in seizure, No. 40.	5 00	10 00
St. Catharines..	Hesson, C. A.....	For his share of seizure, Genl. No. 4,787		50 00
Toronto.....	Frankland, H. R....	" " " " 380	25 00	
		To pay informer penalty in seizure, No. 380.	25 00	
		" " " " 390	25 00	
		" " " " 391	25 00	
	Brentnall, F. F.	For his share of seizure, Genl. No. 4,762 1/2		100 00
	Mahoney, M.....	" " " " 4,735		25 00
	Mackenzie, J. H....	" " " " 4,780	50 00	200 00
		" " " " 4,781	60 00	
		<i>Quebec.</i>		110 00
Montreal.....	Lawlor, H.....	For his share of seizure, No. 1,065	1 00	
		" " " " 1,069	0 70	
		To pay informer penalty in seizure, No. 1,077.	100 00	
		" " " " 1,078	50 00	151 70
	Kearney, D. J.....	For his share of seizure, No. 1,065	1 00	
		" " " " 1,070	121 53	122 53
	O'Grady, D. J.....	" " " " 1,066		2 74
	Carpenter, S. H....	" " " " 1,066		2 74
	Laurier, J. L.....	" " " " 1,070	121 52	
		" " " " 1,071	1 75	
		" " " " 1,072	0 70	123 97
	Comte, J.....	" " " " 1,077		70 40
	Brabant, G. N.....	" " " " 1,077		70 40
	Caven, W.....	" " " " 1,069	0 70	
		" " " " 1,071	1 75	
		" " " " 1,072	0 70	3 15
	Warren, G. S.....	" " " " 1,078		48 45
	Toupin, J. A.....	To pay informer penalty in seizure, No. 1,081.	5 00	
		" " " " 1,082	100 00	
		" " " " 1,083	50 00	155 00
Shrbrooke...	Simpson, A. F.....	For his share of seizure, No. 188	23 31	
		To pay informer penalty in seizure, No. 188.	12 50	35 81
		<i>New Brunswick.</i>		
St. John N.B...	Belyea, T. H.....	To pay informer penalty in seizure, No. 105.	50 00	
		" " " " 106	100 00	
		" " " " 107	100 00	
		" " " " 108	100 00	350 00
		<i>Nova Scotia.</i>		
Halifax.....	Grant, H. H.....	To pay informer penalty in seizure, No. 185.	100 00	
		" " " " Genl. " 4,784	25 00	125 00
Pictou.....	Heffler, Capt. E....	For his share of seizure, Genl. No. 4,784		25 00
	Campbell, S. J.....	" " " " 47		0 13
	Curless, C.....	" " " " 47		0 14
	Fraser, P.....	" " " " 78	1 13	
		To pay informer penalty in seizure, No. 104	50 00	51 13

APPENDIX B—Continued.

No. 2.—DISTRIBUTION of Seizures for the Year ended June 30, 1903—Concluded.

Divisions.	To whom paid.	Service.	Amounts paid.	Totals.
		<i>Nova Scotia—Concluded.</i>	\$ cts.	\$ cts.
	McDonald, A. R.....	For his share of seizure, No. 90.....	.....	27 15
	Murray, D.....	" " " 78.....	1 12	
		" " " 85.....	0 90	
		" " " 90.....	27 15	
		" " " 100.....	37 30	
		" " " 101.....	31 81	98 28
		<i>British Columbia.</i>		
Vancouver.....	Miller, J. E.....	For his share of seizure, No. 26.....	55 00	
		" " " 27.....	25 00	
		" " " 28.....	18 59	
		To pay informer penalty in seizure, No. 30.....	50 00	148 59
Victoria.....	Ridgman, A. H.....	For his share of seizure, No. 28.....	15 17	
		" " " 29.....	21 50	
		" " " 30.....	22 75	
		" " " 31.....	21 50	
		" " " 32.....	21 50	
		" " " 33.....	24 00	126 42
	Jones, R.....	" " " 28.....	15 16	
		" " " 29.....	21 50	
		" " " 30.....	22 75	
		" " " 31.....	21 50	
		" " " 32.....	21 50	
		" " " 33.....	24 00	126 41
	Henwood, G.....	" " " 28.....	.....	15 17
		Total for distribution of seizures.....	.....	2,375 31

RECAPITULATION.

Ontario.....	\$ 495 00
Quebec.....	786 89
New Brunswick.....	350 00
Nova Scotia.....	326 83
British Columbia.....	416 59
Total.....	\$ 2,375 31

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister..

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures for the Fiscal Year ended June 30, 1903.

To whom paid.	Service.	Amounts.	Totals.
	<i>Minor Expenditures.</i>	\$ cts.	\$ cts.
American Bank Note Co.	To pay for printing Yukon law stamps	766 00	
"	" Dawson Court Stamps	628 38	
The Alaska Express Co.	Express charges	4 50	
Dominion Express Co.	"	3 50	
Yukon Hardware Co.	Repairs and 1 lock and keys	4 50	
Langley & Martin.	Law costs re collecting hydraulic rents from Estate of Joseph Spratt	7 60	
	Advertising tenders:—		
The Hawkesbury Post.	Ferry between Hawkesbury and Grenville, Ont.	10 60	
Pembroke Observer.	" Gower Point and Lapasse	6 76	
The Eganville Leader.	" " "	5 30	
Pontiac Advance.	" " "	7 95	
Pembroke Observer.	" " "	7 95	
The Ott. Valley Advocate	" " "	7 95	
The Eganville Leader.	" Fitzroy and Onslow	4 90	
Pontiac Advance.	" "	7 35	
Le Progrès de l'Est.	" Campbellton and Cross Point, N.B.	7 95	
The Pritchard & Andrews Co.	To pay for 1 cancelling machine	15 00	
	ADD Printing		1,496 19
	Total, agreeing with statement No. 12, page 21		11 62
			1,507 81
	<i>ADULTERATION OF FOOD.</i>		
		\$ cts.	
Macfarlane, Thomas	Salary as Chief Analyst for the year	60 00	2,940 00
McGill, A.	" 1st Assistant Analyst for the year	40 00	1,960 00
Watson, James.	" Clerk in laboratory from July 1 to 31, 1902		83 33
Wright, S. E.	" " for the year		600 00
Levéque, Hector.	" Messenger in laboratory for the year		530 00
Watson, J.	" Food Inspector from July 1 to 31, 1902		16 66
Kidd, Thomas.	" " for the year		500 00
Costigan, J. J.	" " "	7 00	343 00
Ferguson, J. C.	" " "	4 00	196 00
Waugh, R. J.	" " "		300 00
Conklin, W. M.	" " from Sept. 3, 1902, to June 30, 1902		165 48
Fletcher, R. W.	" " for the year		200 00
Parkinson, E. B.	" "		200 00
Roulean, J. C.	" "		200 00
Moore, T.	" "		100 00
		\$111 00	8,334 47

APPENDIX B—Continued.

No. 3.—DETAILS of Sundry Minor Expenditures, 1902-1903—Continued.

To whom paid.	Service.	Amounts.	Totals.
	ADULTERATION OF FOOD—Continued.	\$ cts.	\$ cts.
	Contingencies.		
Macfarlane, T	Travelling and Contingent expenses in connection with laboratory.....	2,688 60	
Kidd, Thomas	Rent of laboratory.....	400 00	
Costigan, J. J.	Travelling expenses and purchases of samples.....	276 33	
Ferguson, J. C.	" " " "	257 78	
Waugh, R. J.	" " " "	83 71	
Conklin, W. M.	" " " "	85 46	
Parkinson, E. B.	" " " "	117 58	
Fletcher, R. W.	" " " "	68 75	
Moore, T.	" " " "	103 75	
Rouleau, J. C.	" " " "	30 06	
Simpson, A. F.	" " " "	121 77	
		9 50	
			4,243 29
Fiset, M.	Allowance under Act for retaining fees	250 00	
	" " materials used in analysis	125 00	
			375 00
Ellis, W. H.	" " retaining fees.....	250 00	
	" " rent.....	125 00	
	" " materials used in analysis.....	125 00	
			500 00
Donald, J. T.	" " retaining fees	250 00	
	" " rent.....	125 00	
	" " materials used in analysis	125 00	
	Fees for analysis.. ..	160 00	
			660 00
Bowman, M.	Allowance under Act for retaining fees.....	250 00	
	" " rent.....	125 00	
	" " materials used in analysis	125 00	
	Fees for analysis.	120 55	
			620 55
Kenrick, E. B.	Allowance under Act for retaining fees	250 00	
	" " rent.....	125 00	
	" " materials used in analysis	125 00	
	Fees for analysis.. ..	211 50	
			711 50
Fagan, J. C.	Allowance under Act for retaining fees	250 00	
	" " rent.....	125 00	
	" " materials used in analysis	125 00	
	Fees for analysis.	160 00	
			660 00
Valade, F. X.	Allowance under Act for retaining fees	250 00	
	" " rent.....	125 00	
	" " materials used in analysis	125 00	
			500 00
Benoit, L. V., for Tourchot, A. L.	Allowance under Act for retaining fees	200 00	
	" " materials used in analysis	100 00	
	Fees for analysis.	96 00	
			396 00
Harrison, F. T.	Allowance under Act for retaining fees.....	250 00	
	" " materials used in analysis	125 00	
			375 00
The Pritchard-Andrews Co	Repairs and brass seals, &c.....	23 10	
Baird & Tatlock	Chemicals and chemical apparatus.....	154 94	
Chandler & Massey.....	Objectives for laboratory.....	13 25	
Eimer & Amend.....	Apparatus for laboratory.....	64 88	
Dubuc, A. J.	Chemicals for laboratory.....	4 20	
Gooderham & Worts....	Alcohol for laboratory, 47·53 gallons at 81·26; Express charges \$4·20.....	64 09	
Benoit, L. V.	Rent of telephone (St. Hyacinthe).....	10 00	
Lyman Sons & Co.	Chemical apparatus, &c.	100 54	

APPENDIX B—Continued.

No. 4—DETAILS of Departmental Expenditures for the Year ended June 30, 1903.

Names.	Rank.	Period.	DEDUCTIONS FOR			Amounts paid.	Totals.
			Superan- tuation.	Retire- ment.	Insurance.		
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Bernier, Hon. M. E.	Minister	For the year				7,000 00	
Gerald, W. J.	Deputy Minister	"				3,200 00	
Hinsworth, Wm.	Chief Clerk, Secretary	"	48 00			2,352 00	
Campeau, F. R. E.	Chief Clerk, Accountant	"	48 00			2,352 00	
Valin, J. E.	Assistant Accountant	"	36 00			1,764 00	
Carter, Wm.	Assistant Secretary	"	34 00			1,686 00	
Shaw, J. F.	Chief Statistical Clerk, Accountant's Branch	"	32 00			1,568 00	
Doyon, J. A.	Weights and Measures Clerk, Accountant's Branch	"	31 00			1,519 00	
Westman, T.	Statistical Clerk, Accountant's Branch	"	43 50	61 92		1,344 58	
Quain, R.	Accountant's Branch Clerk	"	29 00			1,421 00	
Fowler, G.	Clerk of Supplies, Secretary's Branch	"	28 00			1,372 00	
Newby, F.	Secretary's Branch Clerk	"	28 00			1,372 00	
Dunne, J. P.	Accountant's Branch Clerk	"	28 00			1,372 00	
Burns, J.	Weights and Measures Clerk, Accountant's Branch	"	42 00			1,158 00	
Hudon, L. E.	Statistical Clerk, Accountant's Branch	"	40 25			1,109 75	
Hughes, P. A.	Accountant's Branch Clerk	"	23 00			1,127 00	
McCullough, A.	Secretary's Branch Clerk	"	40 25			1,109 75	
Haliday, Wm. A.	Accountant's Branch Clerk	"	40 25			1,109 75	
Bouchette, R. E.	Weights and Measures Clerk, Accountant's Branch	"	31 50	32 50		868 50	
Roy, L. G.	Accountant's Branch Clerk	"	30 00	30 00		617 50	
Chevrier, B.	Junior Second Class Clerk	"	30 00	30 00		570 00	
Lawless, E. M.	Secretary's Branch Clerk	"	30 00	30 00		570 00	
Hagarty, B.	Secretary's Branch Clerk	"	30 00	30 00		570 00	
Charbonneau, E.	Secretary's Branch Clerk	"	17 40			600 00	
Bourgault, Alph.	Private Secretary	"	14 40	54 48		562 60	
Potvin, N.	Messenger	"				411 12	
Yetta, R. P.	Messenger	"					
Total Salaries.			670 55	122 50	116 40		40,450 55

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 4.—DETAILS of Departmental Expenditures, 1902-1903—Continued.

Names.	Service.	Amounts paid.	Totals.
		\$ cts.	\$ cts.
Doyle, Miss E. T.	Extra clerk for the year.	400 00	
Watson, Miss A.	" "	400 00	
Robert, A.	Messenger.	315 00	
Postmaster	Postage.	20 09	
Controller of Stationery.	Stationery	1,635 72	
" "	Parliamentary Publications	42 00	
" "	Books, &c., &c.	395 90	
King's Printer.	Lithographing.	22 50	
" "	Printing.	853 88	
C. P. Railway Co.'s Telegraph.	Telegraph account.	138 12	
G. N. W. Telegraph Co.	" "	51 93	
The Bell Telephone Co.	Telephone messages.	6 10	
Gerald, W. J.	Travelling expenses	27 07	
Carson, Hugh.	1 leather mail bag	7 00	
Jones, Yarrell & Poulter, London, Eng.	Subscription	23 61	
L'Evangeline, Weymouth, N.S.	" "	2 50	
Canadian Gazette, London, Eng.	" "	4 38	
Shareholder, Montreal.	" "	2 00	
Intelligencer, Belleville.	" "	3 00	
Daily Telegraph, St. John.	" "	10 00	
The Catholic Record, London, O.	" "	2 00	
Bulletin des Recherches Historiques, Lévis, Que.	" "	2 00	
Daily Chronicle, Halifax	" "	5 00	
Scientific American, New York	" "	7 00	
Saskatchewan Phoenix, N. W. T.	" "	1 65	
Le Temps, Ottawa.	" "	3 00	
Mail & Empire, Toronto.	" "	4 00	
The Daily Witness, Montreal.	" "	6 00	
The Toronto World, Toronto.	" "	3 00	
Le Soleil, Quebec.	" "	6 00	
Saturday Night, Toronto.	" "	4 00	
Canadian Mining Review, Ottawa.	" "	3 00	
The Citizen, Ottawa.	" "	6 00	
Daily Telegraph, Quebec.	" "	6 00	
Saturday Budget, Quebec.	" "	1 00	
La Patrie, Montreal.	" "	3 00	
Canadian Manufacturer, Toronto.	" "	1 00	
Evening Journal, Ottawa.	" "	6 60	
The Chronicle Publishing Co., Halifax, N.S.	" "	5 00	
Free Press, Ottawa, Ont.	" "	7 20	
La Presse, Montreal.	" "	6 00	
Times Printing Co., Hamilton.	" "	3 00	
Blackadar Bros., Halifax.	" "	5 00	
Daily Star, Toronto.	" "	1 50	
The Star, Montreal.	" "	3 00	
Saturday Night, Toronto.	" "	4 00	
Chatham Daily News, Chatham.	" "	4 00	
The Gazette, Montreal.	" "	12 00	
Globe Printing Co., Toronto.	" "	8 00	
The News Printing Co., Toronto.	" "	2 20	
La Tribune, St. Hyacinthe.	" "	3 00	
The Farmers Advocate, London.	" "	1 00	
L'Evangeline, Weymouth.	" "	3 00	
Catholic Register, Toronto.	" "	1 00	
Manitoba Free Press, Winnipeg.	" "	8 00	
The Examiner, Sherbrooke.	" "	1 00	
Canadian Mining Review, Ottawa.	" "	3 00	
Le Cultivateur, Montreal.	" "	2 00	
Bryson, Graham & Co., Ottawa.	Towels, &c.	12 40	
C. Latrémouille, Ottawa.	Matches, combs, brushes, &c.	9 74	
Canadian Express Co., Ottawa.	Freight.	2 90	
Dominion Express Co., Ottawa.	" "	1 25	
A. M. Storr, Ottawa.	Cartage.	86 75	

APPENDIX B—*Continued.*No. 4.—DETAILS of Departmental Expenditures, 1902–1093.—*Concluded.*

Names.	Service.	Amounts paid.	Totals.
	<i>Contingencies.</i>	\$ cts.	\$ cts.
Mrs. S. Maveity.	Washing towels.....	60 00	
Payment, T.	Soap, &c.....	8 00	
Ottawa Electric Co.....	Tickets.....	10 00	
Sproule, W. H., Ottawa.	Repairing clocks.....	10 00	
Dupont, J. C., Ottawa.....	Matches, &c.....	4 50	
Pittaway, A. G., Ottawa	Goods.....	4 00	
Potvin, Nap., Ottawa.....	Sundry petty expenses.....	15 75	
	Total, Departmental Contingencies		4,789 24
	Authorized disbursements (less superannuation, retirement and insurance).....		45,239 79
	ADD—Balance due June 30, 1903.....		16 66
			45,256 45
	LESS—Balance due July 1, 1902.....		16 66
	Actual disbursements, agreeing with Statement No. 17, pages 48.....		45,239 79

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister,

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 7.—DETAILS of Weights and Measures Expenditures for the Year ended June 30, 1903.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.
		Insurance.	Superannuation.	Guarantee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Belleville.</i>						
Johnson, W.	Salary as Inspector for year		24 00	3 60	1,172 40	
Slattery, T.	" Mechanical Inspector for year		13 96	1 80	684 24	
Irwin, S.	" Asst. Inspector for year		13 96	1 80	684 24	
Behan, J. J.	" " "			1 80	598 20	
Errett, R. W.	" " "			1 80	198 12	
	Salaries		51 92	10 80	3,387 24	
	Contingencies				2,521 76	
						5,909 00
<i>Hamilton.</i>						
Freed, A. T.	Salary as Inspector for year			3 60	1,596 36	
McDonald, J.	" Asst. Inspector for year		16 04	1 80	782 16	
Marentette, A.	" " "		16 04	1 80	782 16	
Fitzgerald, E. W.	" " "			1 80	748 20	
Wheatley, A. E.	" " "			1 80	748 20	
Laidman, R. H.	" " "			1 80	698 16	
Jarvis, H.	" " "			1 80	598 20	
Robins, S. W.	" " "			1 80	498 12	
	Salaries		32 08	16 20	6,451 56	
	Contingencies				1,344 44	
						7,796 00
<i>Ottawa.</i>						
Macdonald, J. A.	Salary as Inspector for year			3 60	1,396 32	
Breen, J.	" Asst. Inspector for year			1 80	648 12	
McFarlane, J.	" " "		13 04	1 80	635 16	
Winsor, J.	" " "			1 80	698 16	
Elliott, T. H.	" " "	41 76		1 80	556 44	
Findlay, R.	" " from Mar. 2 to June 30, 1903.			0 60	164 70	
	Salaries	41 76	13 04	11 40	4,098 90	
	Contingencies				1,789 14	
						5,888 04
<i>Toronto.</i>						
Kelly, D.	Salary as Inspector for year			3 60	1,296 36	
Milligan, R. J.	" Asst. Inspector for year			1 80	798 12	
Wright, R. J.	" " "		16 04	1 80	782 16	
Smith, J. C.	" " "			1 80	648 12	
Murdoch, J.	" " "			1 80	648 12	
	Salaries		16 04	10 80	4,172 88	
	Contingencies				1,775 35	
						5,948 23
<i>Windsor.</i>						
Hayward, W. J.	Salary as Inspector for year		28 04	3 60	1,368 36	
Coughlin, D.	" Asst. Inspector for year			1 80	798 12	
Thomas, J. S.	" " "			1 80	798 12	
Hughes, R. A.	" " "			1 80	748 20	
	Salaries		28 04	9 00	3,712 80	
	Contingencies				1,555 33	
						5,268 13

APPENDIX B—Continued.

No. 5—DETAILS of Weights and Measures Expenditures, 1902-1903—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Insurance.	Superannuation.	Guarantee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Montreal.</i>						
Chalus, J. O.	Salary as Inspector for year.....		31 96	3 60	1,564 44	
Daoust, J. A.	" Asst. Inspector for year		16 04	1 80	782 16	
Gervais, S.	" " "		16 04	1 80	782 16	
Hébert, J. A. P.	" " "			1 80	798 12	
Boudet, E.	" " "			1 80	798 12	
Collins, D.	" " "			1 80	798 12	
Baker, J. S.	" " "			1 80	698 16	
Dessert, V.	" " "			1 80	648 12	
	Salaries		64 04	16 20	6,869 40	
	Contingencies				1,498 34	
						8,367 74
<i>Quebec.</i>						
Guay, G. N.	Salary as Inspector for year.....			3 60	1,196 40	
LeBel, J. A. W.	" Asst. Inspector for year		38 60	1 80	1,059 60	
Kelly, M. J.	" " "	38 28	23 96	1 80	735 96	
Guay, A.	" " "			1 80	698 16	
Chabot, F. X.	" " from July					
	1 to Oct. 1, 1902		3 00	0 45	146 55	
Petit, J. B.	" Asst. Inspector for year			1 80	598 20	
Préfontaine, F. X.	" " "			1 80	598 20	
Moreau, A.	" " "		6 32	1 80	491 88	
Knowles, Chas.	" " "		6 00		294 00	
Bourget, L. J.	" " from Jan.					
	1 to June 30, 1903			0 75	241 14	
	Salaries	38 28	77 88	15 60	6,060 09	
	Contingencies				2,009 14	
						8,069 23
<i>St. Hyacinthe.</i>						
Morin, J. P.	Salary as Inspector for year.....			3 60	796 32	
Tomlinson, W. W.	" Asst. Inspector for year			1 80	698 16	
Fournier, L. A.	" " "			1 80	598 20	
Beaulac, J. H.	" " from June					
	1 to June 30, 1903.....			0 15	41 51	
	Salaries			7 35	2,134 19	
	Contingencies				761 91	
						2,896 10
<i>Three Rivers.</i>						
Gravel, A. I.	Salary as Inspector for year.....			3 60	996 36	
Beaulac, J. H.	" " from July 1, 1902,					
	to May 31, 1903			1 65	456 61	
Bolduc, E.	" Inspector from Aug 1, 1902,			1 65	456 61	
	to June 30, 1903.....					
	Salaries			6 90	1,909 58	
	Contingencies				594 61	
						2,504 19
<i>St. John, N.B.</i>						
Wilmot, J. B.	Salary as Inspector from July 1, 1902					
	to April 1, 1903	18 00	2 70		879 30	
Cowan, E.	" Asst. Inspector for year	13 96	1 80		684 24	
Richard, D.	" " "	12 00	1 80		586 20	
Bernier, J. A.	" " "		1 30		598 20	
Barry, Jas.	" Inspector from May 30 to					
	June 30, 1903.....		0 30		106 14	
	Salaries	43 96	8 40		2,854 08	
	Contingencies				358 59	
						3,212 67

SESSIONAL PAPER No. 12

APPENDIX B.—Continued.

No. 5.—Details of Weights and Measures Expenditures, 1902-1903—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total amounts paid.	
		Retire- ment.	Superan- uation.	Guaran- tee.			
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	
<i>Cape Breton.</i>							
Laurence, G. C.	Salary as Inspector for year			3 60	796 40	1,314 01	
	Contingencies				517 61		
<i>Halifax.</i>							
Frame, A.	Salary as Inspector for year			3 60	996 36	3,295 49	
Waugh, R. J.	" Asst. Inspector for year			1 80	598 20		
	Salaries			5 40	1,594 56		
	Contingencies				1,700 93		
<i>Pictou.</i>							
Dustan, W. M.	Salary as Inspector for year		19 96	3 60	976 44		1,905 73
Chisholm, J. J.	" Asst. Inspector for year			1 80	598 20		
	Salaries		19 96	5 40	1,574 64		
	Contingencies				331 09		
<i>Charlottetown.</i>							
Davy, E.	Salary as Inspector for year			3 60	946 32	1,756 63	
Hughes, H.	" Asst. Inspector for year			1 80	598 20		
	Salaries			5 40	1,544 52		
	Contingencies				212 11		
<i>Winnipeg.</i>							
Magness, R.	Salary as Inspector for year			3 60	1,396 32		5,785 53
McDonald, A. W.	" Asst. Inspector for year			1 80	698 16		
Mager, J. G.	" " "			1 80	598 20		
Girdlestone, R. J. M.	" " "		4 04	1 80	194 16		
Ross, H. E.	" " "			1 80	98 16		
	Salaries		4 04	10 80	2,985 00		
	Contingencies				2,800 53		
<i>Calgary.</i>							
Costello, J. W.	Salary as Asst. Inspector for year		15 00	1 80	733 20	1,191 55	
Saucier, X.	" Inspector from Sept. 3, 1902 to June 30, 1903.			2 98	162 50		
	Salaries		15 00	4 78	895 70		
	Contingencies				295 85		
<i>Victoria.</i>							
Findley, H.	Salary as Inspector for year			3 60	796 32		3,474 02
McAloney, J. A.	" Asst. Inspector for year			1 80	348 12		
Parker, Thos.	" " "			1 80	598 20		
	Salaries			7 20	1,742 64		
	Contingencies				1,731 38		
<i>Chief Inspector.</i>							
Fyfe, Jas.	Salary as Chief Inspector from Oct. 13, 1902, to June 30, 1903.				1,794 33	2,035 68	
	Contingencies				241 35		

APPENDIX B—*Continued.*

No. 5.—DETAILS of Weights and Measures, Expenditures for the Year ended June 30, 1903—*Concluded.*

To whom paid.	Service.	Amounts paid.	Totals.
	<i>Contingencies.</i>	\$ cts.	\$ cts.
Havez, Veuve Louis.....	200 samples of metric sets	1,744 42	
Richer, E. H. & Fils	1 sample metric sets, metric tables, &c.	464 45	
Avery, W. & T.	Metric weights and measures	3,184 66	
Ulmann, E.	Samples of metric sets	1,490 20	
Fournier, E.	Binding of books on metric system (220).....	26 40	
Vincent, A.	652 books on metric system	163 00	
Storr, A. M.	Cartage	1 25	
Edwards, W. C. & Co., Ltd.	Lumber and cartage	41 18	
Graves Bros.	Glasses	10 50	
Francois, Albert	Books on metric system	1 05	
Can. Pac. Railway Co.	Freight	2 46	
Burgess, Thos.	Salary as mechanical assistant for the year	800 00	
The Pritchard & Andrews Co.	Numerals, daters, steel punches, stamps and repairs ..	86 50	
Edwards, E. B.	Law costs in <i>re</i> Rex vs. Stevens.	116 80	
Bailey, G. & Co.	Brass springs and repairs	13 00	
Fyfe, Jas.	Expenses to Ottawa in connection with examining scales and making report on same	17 00	
Plamondon, J. D.	Law costs in <i>re</i> Rex. vs. Pinsonnault.....	117 50	
Bruneau, A. A.	" " "	105 00	
Johnson, W.	" " Stevens	37 09	
Thornton & Truman.	24 latches and 14 brass hooks	5 80	
Millard, H. R.	3 ark stones and 3 ark fyles, &c.	7 85	
St. Laurent, G.	$\frac{1}{2}$ gross ready cleaners	18 00	
Nicholson File Co.	100 cast steel	12 00	
Kelly, M. J.	Gratuity voted by parliament	159 90	
Guay, A.	" " "	30 00	
Ladouceur, Jos.	Services 27 days at \$2 per diem	54 00	
Canadian Express Co.	Express charges	102 05	
Dominion Express Co.	"	88 37	
Canada Atlantic Ry. Co.	Freight	1 25	
Potvin, Napoléon	Sundry petty expenses	1 97	
		8,903 65	
	Less—Refund	1 00	
	Total general contingencies		8,902 65
	Grand total		85,520 62
	ADD—Printing	1,174 28	
	Stationery	211 43	
			1,385 71
	Actual disbursements (less superannuation, insurance, retirement and guarantee)		86,906 33
	ADD—Old balances due by Inspectors June 30, 1903.....		193 26
			87,099 59
	Less—Old balances due by Inspectors July 1, 1902.....		193 26
	Actual disbursements, agreeing with statement No. 20A, page 54.....		86,906 33

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures for the Year ended June 30, 1903.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- nuation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Barrie.</i>					
Shanacy, M	Salary as Inspector for year		2 00	3 60	94 40	94 40
	<i>Belleville.</i>					
Johnson, W	Salary as Inspector for year		7 04	3 60	339 36	
Stuart, W. E.	" Asst. " "			2 88	97 08	
	Salaries		7 04	6 48	436 44	
	Contingencies				274 50	
	<i>Berlin.</i>					710 94
Broadfoot, S	Salary as Inspector for year			3 60	96 40	
	Contingencies				67 06	
	<i>Brockville.</i>					163 46
Johnston, C. W.	Contingencies as Acting Inspector for year					114 91
	<i>Cobourg.</i>					
Bickle, J. W	Salary as Inspector for year		2 00	3 60	94 40	
	Contingencies				64 45	
	<i>Cornwall.</i>					158 85
Mulhern, M. M.	Salary as Inspector for year		2 00	3 60	94 40	
	Contingencies				46 80	
	<i>Guelph.</i>					141 20
Broadfoot, S	Salary as Inspector for year		4 00	3 60	192 40	
	Contingencies				13 64	
	<i>Hamilton.</i>					206 04
McPhie, D	Salary as Inspector for year		36 00	3 60	1,760 40	
McPhie, W. H.	" Asst. " "			1 80	598 20	
Dennis, W. A.	" " " "			1 80	98 16	
	Salaries		36 00	7 20	2,456 76	
	Contingencies				230 74	
	<i>Kingston.</i>					2,687 50
Behan, J. J.	Salary as Inspector for year			3 60	396 40	
	Contingencies				96 55	
	<i>Listowel.</i>					492 95
Male, Thos.	Salary as Inspector for year			3 60	96 40	
	Contingencies				75 10	
	<i>London.</i>					171 50
Nash, A. F.	Salary as Inspector for year			3 60	1,096 40	
	Contingencies				516 23	
						1,612 63

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APPENDIX B—Continued.

No. 6.—DETAILS of Gas Inspection Expenditures, 1902-1903—Continued.

To whom paid.	Service.	DEDUCTIONS FOR			Amounts paid.	Total Amounts paid.
		Retire- ment.	Superan- uation.	Guaran- tee.		
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
	<i>Napanec.</i>					
Johnston, W.	Contingencies for year					35 70
	<i>Ottawa.</i>					
Roche, H. G.	Salary as Inspector for year			3 60	1,046 40	1,977 25
	Contingencies				930 85	
	<i>Owen Sound.</i>					
Graham, W. J. ..	Salary as Inspector for year		4 00	3 60	192 40	317 40
	Contingencies				125 00	
	<i>Peterborough.</i>					
Rork, Thos.	Salary as Inspector for year			3 60	146 40	148 40
	Contingencies				2 00	
	<i>Sarnia.</i>					
Hicks, W. H.	Salary as Inspector for year			1 80	98 20	119 45
	Contingencies				21 25	
	<i>Stratford.</i>					
Rennie, Geo.	Salary as Inspector for year		4 00	3 60	192 40	207 25
	Contingencies				14 85	
	<i>Toronto.</i>					
Johnstone, J. K. .	Salary as Inspector for year		34 04	3 60	1,662 36	3,366 62
Pape, Jas.	" Asst. " " "			1 80	998 16	
Whyte, J. A.	" " " " "			1 80	648 12	
	Salaries		34 04	7 20	3,308 64	
	Contingencies				57 98	
	<i>Montreal.</i>					
Aubin, A.	Salary as Inspector for year			3 60	1,496 40	3,112 12
O'Flaherty, M. J. .	" Asst. " " "			1 80	798 12	
	Salaries			5 40	2,294 52	
	Contingencies				817 60	
	<i>Quebec.</i>					
LeVasseur, N.	Salary as Inspector for year		19 96	3 60	976 44	1,427 90
Moreau, A.	" Asst. " " "		6 00		294 00	
	Salaries		25 96	3 60	1,270 44	
	Contingencies				157 46	
	<i>Sherbrooke.</i>					
Simpson, A. F.	Salary as Inspector for year		3 00	3 60	143 40	143 40
	<i>St. Hyacinthe.</i>					
Benoit, L. V.	Salary as Inspector for year			1 80	98 20	98 20

APPENDIX B—*Continued.*

No. 6.—DETAILS of Gas Inspection Expenditures for the Year ended June 30, 1903—*Concluded.*

To Whom Paid.	Service.	Amounts paid.	Total Amounts paid.
	<i>General Contingencies.</i>	\$ cts.	\$ cts.
American Bank Note Co.	Stamps supplied.	200 00	
Stevenson, Geo.	Paid on account of 2 meter provers.	200 00	
Negretti & Zambra.	Flasks, glasses, condensers and repairs.	70 82	
Canadian Rubber Co.	Rubber tubing.	23 88	
The Pritchard & Andrews Co.	Stamps and repairs.	3 25	
	Total general contingencies.		497 95
	Grand total.		24,488 34
	ADD—Printing.	584 78	
	Stationery.	211 24	
			796 02
	Authorized disbursements (less superannuation, retirement and guarantee).		25,284 36
	ADD—Balances due by inspectors, June 30, 1903.		212 88
			25,497 24
	LESS—Balances due by inspectors, July 1, 1902.		212 88
	Actual disbursements agreeing with Statement No. 22, page 58.		25,284 36

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

W. J. GERALD,
Deputy Minister.

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 7—DETAILS of Electric Light Inspection, Expenditures for the Year ended June 30, 1903.

To whom paid.	Service.	Deduction for Guarantee	Amounts paid.	Total Amounts paid.
		\$ cts.	\$ cts.	\$ cts.
	<i>Belleville.</i>			
Johnson, W.	Contingencies			290 43
	<i>Hamilton.</i>			
McPhie, D.	Contingencies			85 25
	<i>London.</i>			
Nash, A. F.	Contingencies			194 29
	<i>Oren Sound.</i>			
Graham, W. J.	Contingencies			2 50
	<i>Toronto.</i>			
Johnstone, J. K.	Contingencies			239 63
	<i>Montreal.</i>			
Aubin, A.	Contingencies			424 90
	<i>Quebec.</i>			
Le Vasseur, N.	Contingencies			74 42
	<i>Sherbrooke.</i>			
Simpson, A. F.	Contingencies			74 97
	<i>St. Hyacinthe.</i>			
Fontaine, A.	Salary as Inspector from July 1 to Oct. 8, 1902	0 45	74 55	
Provost, I.	" " Oct. 9, 1902, to June 30, 1903.	1 35	223 65	
	Salaries.	1 80	298 20	
	Contingencies		48 20	346 40
	<i>Three Rivers.</i>			
Dufresne, J. U.	Salary as Inspector from Aug. 1, 1902, to June 30, 1903.	1 65	456 61	
	Contingencies		63 87	520 48
	<i>St. John, N.B.</i>			
Wilson, J. E.	Contingencies			137 58
	<i>Halifax.</i>			
Miller, A.	Contingencies			246 75

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department on Salary, during the Year ended June 30, 1903.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Adams, J. S.		1					
Alexander, Thos.		1					
Allen, G. A.		1					
Altman, Peter J.		1					
Amor, Wm.		1					
Andrews, A. A.		1					
Armstrong, Walter		1					
Aubin, A.				1	1		
Baby, W. A. D.		1					
Baikie, D.		1					
Baker, J. S.			1				
Barber, J. S.		1					
Barnes, G.		1					
Barrett, J. K.		1					
Bayard, Gilbert A.		1					
Beaulac, J. H.			1				
Beaulieu, J. B.		1					
Behan, J. J.			1	1			
Bélair, A. (Plessis dit).		1					
Bell, James E.		1					
Bell, J. H.				1	1		
Belleperche, A. J. E.		1					
Belyea, T. H.		1					
Bennett, James		1					
Benoit, L. V.		1		1			
Bernard, N. J. D.		1					
Bernier, J. A.			1				
Berry, H. L.		1					
Bickle, J. W.		1		1			
Bish, Philip		1					
Bishop, J. B.		1					
Blackman, C.		1					
Blethen, C. W.		1					
Blyth, Alex.		1					
Boomer, J. B.		1					
Bouchette, R. E.	1						
Bondet, E.			1				
Bourassa, Joseph.		1					
Bourgault, Alph.	1						
Bourget, O.		1					
Bousquet, J. O.		1					
Bouteiller, G. A.		1					
Bowman, Allan.		1					
Boyd, J. F. S.		1					
Boyd, S. I.		1					
Boyle, P.		1					
Bowen, F. C.		1					
Brabant, J. B. G. N.		1					
Brain, A. F.		1					
Breen, John.			1				
Brennan, D. J.		1					
Brennan, John.		1					
Brentnall, F. F.		1					
Broadfoot, S.		1		1			
Brown, W. J.		1					
Browne, G. W.		1					
Bruyère, H. P.		1					
Burgess, Thomas H.			1				
Burke, T.		1					
Burns, John.	1						

3-4 EDWARD VII., A. 1904

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Burns, R. J.		1					
Cahill, J. H.		1					
Cahill, J. W.		1					
Cameron, D. M.		1					
Campeau, F. R. E.	1						
Cargill, W.		1					
Carroll, D.		1					
Carroll, F. P.		1					
Carter, William	1						
Cavan, A.		1					
Caven, W.		1					
Chalus, J. O.			1				
Charbonneau, E.	1						
Chartier, Etienne		1					
Cheseldine, J. H.		1					
Chevrier, B.	1						
Chilver, F. W.		1					
Chisholm, J. J.			1				
Chisholm, W. N.		1					
Clark, A. F.		1					
Clark, James Alfred		1					
Clarke, Thomas		1					
Codd, Herbert J. S.		1					
Code, Abraham		1					
Coleman, Charles		1					
Coleman, J. J.		1					
Coles, F. H.		1					
Collins, D.			1				
Comte, L. A. A. J.		1					
Conklin, W. M.		1					1
Cook, W. R.		1					
Costello, J. W.			1				
Costigan, J. J.		1					1
Coughlin, D.			1				
Coulter, Alex.		1					
Courtney, J. J.		1					
Coutts, J. J.		1					
Cowan, Edgar			1				
Crawford, W. P.		1					
Crowe, W.		1					
Dager, H. J.		1					
Daoust, J. A.			1				
Daveluy, J. P.		1					
David, T.		1					
Davis, J.		1					
Davis, T. G.		1					
Davy, Edward			1				
Dawson, W.		1					
Deland, A. N.		1					
Dennis, W. A.				1			
Desaulniers, J. E. A.		1					
Dessert, Victor			1				
Dibblee, William		1					
Dick, J. W.		1					
Dickson, C. T.		1					
Dingman, N. J.		1					
Dixon, H. G. S.		1					
Donaghy, William		1					
Doyle, B. J.		1					
Doyon, J. A.	1						

SESSIONAL PAPER No. 12

APPENDIX B.—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Dudley, W. H.		1					
Dumaine, J. D. E.		1					
Dumbrille, R. W.		1					
Dumouchel, Léandre		1					
Dunlop, C.		1					
Dunne, J. P.	1						
Duplessis, C. Z.		1					
Dustan, W. M.			1				
Dwyre, D. T.		1					
Egan, Wm.		1					
Egener, A.		1					
Elliott, T. H.		1	1				
Errett, R. W.			1				
Evans, G. T.		1					
Fahey, Ed.		1					
Falconer, James		1					
Falconer, R. H.		1					
Ferguson, J.		1					
Ferguson, John C.		1					1
Findley, Hugh			1				
Fitzgerald, E. W.			1				
Fitzpatrick, W. J.		1					
Fletcher, R. W.		1					1
Floody, E.						1	
Flvnn, D. J.		1					
Fontaine, A.					1		
Forest, E. R.		1					
Forest, M.		1					
Fortier, J. J. O.		1					
Fortier, V.		1					
Foster, J. Henry		1					
Fournier, L. A.			1				
Fowler, George	1						
Fowler, J. D.				1			
Fox, J. D.		1					
Fox, Thomas		1					
Frame, Archibald			1				
Frankland, H. R.		1					
Fraser, P.		1					
Freed, A. T.			1				
Freeland, Anthony		1					
Gauvin, E.		1					
Geldart, O. A.		1					
George, John		1					
Gerald, C.		1					
Gerald, W. H.		1					
Gerald, W. J.	1						
Gervais, Samuel			1				
Gill, Wm.		1					
Girard, René		1					
Girdlestone, R. J. M.		1	1				
Goodman, A. W.		1					
Gorman, Arthur M.		1					
Gosnell, T. S.		1					
Gow, J. E.		1					
Graham, A. L.		1					
Graham, W. J.		1		1			
Graham, W. T.		1					
Grant, H. H.		1					
Gravel, A. I.			1				

APPENDIX B.—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—Continued.

NAMES.	SERVICE.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Grimason, Thomas.		1					
Grobois (de), Chas. B.		1					
Guay, Alphonse			1				
Guay, G. N.			1				
Hagan, James		1					
Hagarty, P.		1					
Hagerty, B.	1						
Halliday, W. A.	1						
Hanley, A.		1					
Harwood, J. O. A.		1					
Harris, J. G.		1					
Harrison, W. F.		1					
Hart, P. D.		1					
Hawkin, A. C.		1					
Hawkins, W. L.		1					
Hayhurst, T. H.		1					
Hayward, W. J.			1				
Hébert, C. D.		1					
Hébert, J. A. P.			1				
Helliwell, H. N.		1					
Henderson, W.		1					
Henwood, George		1					
Hesson, C. A.		1					
Hicks, W. H.		1		1			
Higman, O.					1		
Himsworth, Wm.	1						
Hinchey, E. H.		1					
Hobbs, G. N.		1					
Hodder, W. E.		1					
Howard, W. W. S.		1					
Howden, R.		1					
Howell, Thomas.		1					
Howie, A.		1					
Hubley, H. H.		1					
Hudon, L. E.	1						
Hughes, Henry			1				
Hughes, P. A.	1						
Hughes, R. A.			1				
Hurst, Levi B.		1					
Iler, B.		1					
Ironside, G. A.		1					
Irwin, Robert.		1					
Irwin, Samuel			1				
James, T. C.		1					
Jameson, S. B.		1					
Jamieson, R. C.		1					
Jarvis, Henry.			1				
Johnson, C. W.				1			
Johnson, J. J.		1					
Johnson, Wm.			1	1	1		
Johnston, G. E.		1					
Johnstone, J. K.				1	1		
Jones, Andrew.		1					
Jones, Richard.		1		1	1		
Jubenville, J. P.		1					
Kearny, D. J.		1					
Keeler, G. S.		1					
Keilty, T.		1					
Kelly, Daniel.			1				
Kelly, J. F.							1

SESSIONAL PAPER No. 12

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Kelly, M. J.			1				
Kenning, J. H.		1					
Keogh, P. M.		1					
Kidd, Thomas							1
Kilroy, E. T.		1					
King, R. M.		1					
Knowles, C.			1				
Labelle, L. V.		1					
Laidman, Richard H.			1				
Lambert, J. A.		1					
Lane, T. M.		1					
Laporte, Geo		1					
LaRiviere, A. C.		1					
LaRue, A. P.		1					
LaRue, George		1					
LaRue, J. B. Alexandre		1					
Laurier, J. L.		1					
Lawless, E. M.	1						
Lawlor, H.		1					
Lawlor, John J.		1					
Lawrence, G. C.			1				
LeBel, J. A. W.			1				
Lee, Edward.		1					
LeMoine, Jules		1					
Lépine, Louis.		1					
LeVasseur, N.				1	1		
Levéque, Hector.							1
Logan, John		1					
Long, W. H. A.		1					
Lyons, E.		1					
Macdonald, A. B.		1					
Macdonald, J. A.			1				
Macfarlane, Thos.							1
MacKenzie, J. H.		1					
Mager, Joseph G.			1				
Magness, Robt.			1	1	1		
Mahoney, H.		1					
Mainville, C. P.		1					
Male, Thomas				1			
Malo, T.		1					
Maranda, N. A.		1					
Marcon, F. E.		1					
Marentette, Alex.			1				
Marin, L. H.		1					
Marion, H. R.		1					
Mason, F.		1					
Maurice, E.		1					
Metcalf, W. F.		1					
Nichon, A. E.		1					
Miller, A.				1	1		
Miller, J. E.		1		1	1		
Miller, W. F.		1					
Millier, Elie		1					
Milligan, R. J.			1				
Milliken, E.		1					
Moore, T.		1					1
Moreau, A.		1					
Morin, J. P.			1				
Moreau, J. A.			1	1			
Mulhern, M. M.		1		1			

3-4 EDWARD VII., A. 1904

APPENDIX B—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection.
Munro, H. D.		1		1			
Murdoch, James.			1				
Murray, A. E.		1					
Murray, David		1					
McAloney, Joseph A.		1	1	1			
McArthur, G. H.		1					
McCloskey, J. R.		1					
McCoy, Wm.		1					
McCraney, H. P.		1					
McCuaig, Aug. F.		1					
McCullough, A.	1						
McCutcheon, H.		1					
McDonald, A. J.		1					
McDonald, A. W.			1				
McDonald, J.			1				
McFarland, C. D.		1					
McFarlane, J.			1				
McFee, C.		1					
McGill, A.							1
McGuire, T.		1					
McLenaghan, N.		1					
McNiven, J. D.		1					
McPhie, Donald.				1	1		
McPhie, W. H.				1			
McSween, James		1					
Nash, A. F.				1	1		
Neil, James		1					
Nash, S. C.		1					
Newby, F.	1						
Nichols, J. T.		1					
Noonan, H. T.		1					
Normandin, G.		1					
O'Brien, E. C.		1					
O'Brien, James		1					
O'Brien, J. F.		1					
O'Donnell, J.		1					
O'Donnell, M. J.		1					
O'Donohue, M. J.		1					
O'Flaherty, E. J.		1					
O'Flaherty, M. J.				1			
O'Leary, T. J.		1					
Orr, Henry N.		1					
Osborne, F. A.		1					
O'Sullivan, D.		1					
Pauneton, G. E.		1					
Pape, James.				1	1		
Parent, F.		1					
Parker, Thomas			1				
Parkinson, Edward B.		1					1
Parson, C. H.		1					
Patry, J. H.		1					
Patterson, C. E. A.		1					
Pelletier, N. G.		1					
Petit, J. B.			1				
Poirier, J. N.		1					
Pole, C. W.		1					
Potvin, Napoléon	1						
Powell, J. B.		1					
Power, J. F.		1					
Préfontaine, F. H.			1				

SESSIONAL PAPER No. 12

APPENDIX B.—Continued.

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—Continued.

NAMES.	SERVICES.						
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive.	Food Inspection
Prosser, Elijah.....						1	
Quain, Redmond.....	1						
Quinn, J. D.....		1					
Ralston, T.....		1					
Renaud, A. H.....		1					
Rennie, George.....		1		1			
Richard, D.....			1				
Ridgman, A. H.....		1					
Rinfret, C. I.....		1					
Ritchie, A. J.....				1			
Robins, S. W.....			1				
Robinson, R. S.....		1					
Roche, H. G.....				1	1		
Rork, T.....		1		1			
Ross, H. E.....		1	1				
Rouleau, J. C., jun.....		1					1
Rousseau, Elzear H.....		1					
Rowan, W. E.....		1					
Roy, L. G.....	1						
Rudkins, W.....		1		1	1		
Ryan, Wm.....		1					
Saucier, X.....		1					1
Schram, R. L. H.....		1					
Scullion, W. J.....		1					
Shanacy, M.....		1		1			
Shaw, J. F.....	1						
Simpson, A. F.....		1		1	1		
Simpson, W. A.....		1					
Sinon, E. H.....		1					
Slattery, R.....		1					
Slattery, Thomas.....			1				
Sloan, W.....		1					
Smith, J. C.....			1				
Snowdon, J. W.....		1					
Sparling, J. W.....		1					
Spence, F. H.....		1					
Spereman, J. J.....		1					
Standish, J. G.....		1					
Stevens, D. B.....		1					
Stewart, James.....		1					
St. Michel, F. X.....		1					
Stratton, W. C.....		1					
Stuart, W. E.....				1			
Swannell, F. W.....		1					
Talbot, John.....		1					
Taylor, G. W.....		1					
Tetreault, J.....		1					
Thomas, J. S.....			1				
Thomas, Robert.....		1					
Thorburn, J.....		1					
Till, T. M.....		1					
Timmons, P.....		1					
Tomlinson, W. M.....			1				
Tompkins, P.....		1					
Toupin, F. X. J. A.....		1					
Tracy, J. P.....		1					
Trasher, W. A.....		1					
Valin, J. E.....	1						
Verner, Francis.....		1					
Verner, Thomas H.....		1					

APPENDIX B—*Continued.*

No. 8.—List of Persons employed by the Inland Revenue Department,
1902-1903—*Concluded.*

NAMES.	SERVICES.					
	Inside.	Excise.	Weights and Measures.	Gas.	Electric Light Inspection.	Preventive. Food Inspection.
Wainright, F. G.		1				
Waller, J.		1				
Walsh, Daniel J.		1				
Wardell, R. S. R.		1				
Watson, W. W.		1				
Waugh, R. J.			1			1
Webb, C. E. A.		1				
Weir, James.		1				
Westman, T.	1					
Weyns, C.		1				
Wheatley, Alfred E.			1			
White, J. B.		1				
Whitehead, J. P.		1				
Whyte, J. A.				1		
Wilson, David.		1				
Wilson, J. E.				1	1	
Winsor, John A.			1			
Wolfenden, William.		1		1		
Wood, James A.		1				
Woodward, G. W.		1				
Wright, Robert J.			1			
Wright, S. E.						1
Yetts, R. P.	1					
Young, R. E.		1				
Totals.	26	326	68	39	18	3 14

SESSIONAL PAPER No. 12

APPENDIX B—*Continued.*

No. 9.—List of Persons employed by the Inland Revenue Department on Salary, during a portion of the Year ended June 30, 1903.

NAMES.	PERIOD.	SERVICES.				
		Excise.	Weights and Measures.	Electric Light Inspection.	Preventive	Adulteration of Food.
Barry, James.....	From May 30, 1903, to June 30, 1903.		1			
Basinet, Louis.....	July 1, 1902, to July 21, 1902.	1				
Beneteau, S.....	January 1, 1903, to June 30, 1903	1				
Blais, J. C. F.....	June 1, 1903, to June 30, 1903.	1				
Bolduc, Ephrem.....	August 1, 1902, to June 30, 1903.		1			
Bonner, J. D.....	July 17, 1902, to June 30, 1903.				1	
Bourget, L. J.....	January 7, 1903, to June 30, 1903.		1			
Casey, John.....	July 1, 1902, to March 31, 1903.				1	
Casey, John.....	April 1, 1903, to June 30, 1903.	1				
Chabot, F. H.....	July 1, 1902, to September 30, 1902.		1			
Chagnon, C. P.....	April 6, 1903, to June 30, 1903.	1				
Cram, J. W.....	February 4, 1903, to March 31, 1903.	1				
Crotty, John.....	July 1, 1902, to December 31, 1902.	1				
Daigneault, G.....	July 22, 1902, to June 30, 1903.	1				
Dufrene, J. U.....	August 1, 1902, to June 30, 1903.			1		
Findlay, R.....	March 2, 1903, to June 30, 1903.		1			
Fontaine, A.....	October 9, 1902, to June 30, 1903.			1		
Fyfe, James.....	October 13, 1902, to June 30, 1903.		1			
Gamache, J. H.....	July 22, 1902, to June 30, 1903.	1				
Gerow, W. M.....	April 1, 1903, to June 30, 1903.	1				
Lamoureux, J. A.....	June 6, 1903, to June 30, 1903.	1				
Macintyre, D.....	July, 1, 1902, to March 31, 1903.	1				
Marshall, I. N.....	January 1, 1903, to June 30, 1903.	1				
Murphy, Jas. L.....	June 1, 1903, to June 30, 1903.	1				
Portelance, P. A.....	September 3, 1902, to June 30, 1903.	1				
Provost, I. E.....	October 9, 1902, to June 30, 1903.			1		
Rouleau, J. C.....	July 8, 1902, to June 30, 1903.	1				
Vasseur, S. H.....	February 4, 1903, to March 31, 1903.	1				
Walker, J. H.....	July 16, 1902, to June 30, 1903.	1				
Watson, James.....	July 1, 1902, to July 31, 1902.					1
Wilnot, J. B.....	July 1, 1902, to March 31, 1903.		1			
Total.....		18	7	3	2	1

APPENDIX B—*Concluded.*

No. 9.—List of Persons employed by the Inland Revenue Department on Salary,
during the Year ended June 30, 1903—*Concluded.*

RECAPITULATION.

Employed during the year.....	445
" a portion of the year	31
Total.....	476

SERVICES

Employed in the Inside Service.....	26
" Excise.....	317
" Weights and Measures.....	67
" Gas.....	9
" Electric Light Inspection.....	5
" Preventive Service.....	5
" Food Inspection.....	6
" Excise, Weights and Measures, Electric Light and Gas.....	1
" " and Gas.....	11
" " and Food Inspection.....	8
" Weights and Measures and Gas.....	2
" " " and Food Inspection.....	1
" Gas and Electric Light.....	11
" Excise, Gas and Electric Light.....	3
" Weights and Measures, Gas and Electric Light.....	2
" " " and Excise.....	2
Total corresponding with above.....	476

W. J. GERALD,
Deputy Minister.

INLAND REVENUE DEPARTMENT,
OTTAWA, August 18, 1903.

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